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# WTO-ATF COMPLIANCE ANALYSIS SUMMARY

04 December 2015

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# **WTO-ATF COMPLIANCE ANALYSIS SUMMARY**

USAID TRADE RELATED ASSISTANCE FOR  
DEVELOPMENT (TRADE)

CONTRACT NUMBER: AID-492-C-13-00011

DELOITTE CONSULTING LLP

USAID/PHILIPPINES

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# ABBREVIATIONS

<b>BoC</b>	Bureau of Customs
<b>CAO</b>	Customs Administrative Order
<b>CMO</b>	Customs Memorandum Order
<b>CVCRRC</b>	Central Valuation Classification Review and Ruling Committee
<b>OECD</b>	Organization for Economic Cooperation and Development
<b>RKC</b>	Revised Kyoto Convention
<b>TCCP</b>	Tariffs and Customs Code of the Philippines
<b>TRADE</b>	Trade-Related Assistance for Development Project
<b>TTPA</b>	Trade Transaction Process Analysis
<b>WTO - ATF</b>	World Trade Organization – Agreement on Trade Facilitation

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## EXECUTIVE SUMMARY

Under Activity 2.3.1.1<sup>1</sup> of the Year 3 work plan, the Trade-Related Assistance for Development (TRADE) Project undertook a stock-taking exercise to determine the status of Philippine implementation of various trade facilitation measures under the World Trade Organization Agreement on Trade Facilitation (WTO-ATF). The exercise was undertaken to assist the Bureau of Customs (BoC) and other stakeholders to identify possible gaps that may affect the implementation of the various measures in the WTO-ATF.

Based on the stock-taking exercise, 221 provisions under the Tariff and Customs Code of the Philippines (TCCP) and relevant laws (Executive Orders, Administrative Orders and Republic Acts) were identified that would serve as legal basis for the Philippine implementation of the WTO-ATF. Likewise, 261 Customs Memorandum Orders (CMOs), Customs Administrative Orders (CAOs) and Memoranda earlier issued by the BoC were also identified that would help operationalize the implementation of these WTO-ATF measures/provisions. But there were also areas identified that may need further work in terms of crafting new laws and regulations or issuances of CAOs/CMOs to help effectively implement the WTO-ATF and comply with the commitments.

As an outcome of this exercise, the following next steps are recommended:

- Presentation of the outcome document to stakeholders involved in undertaking similar studies and stock-taking and to those involved in WTO-ATF work to be able to aid in identifying future actions and initiatives.
- Designation of an office within BoC to oversee the implementation of the WTO-ATF and a help desk that can address inquiries from importers/exporters and other stakeholders.

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<sup>1</sup> Activity 2.3.1.1 – Identification of trade facilitation initiatives in the various international agreements (i.e. WTO - ATF, AEC) and their status; as part of this activity, TRADE will be presenting the output to stakeholders through NCC for consultation purposes.

# 1. INTRODUCTION

The purpose of this stock-taking exercise was to determine the status of Philippine implementation of various trade facilitation measures under the World Trade Organization Agreement on Trade Facilitation (WTO-ATF). The exercise was undertaken to assist the Bureau of Customs and other stakeholders to identify possible gaps that may affect the implementation of the various measures in the WTO-ATF. The study was made on the WTO-ATF because this Agreement has more specific binding measures relative to other trade facilitation initiatives/agreements. Also, unlike other agreements, such as the World Customs Organization's Convention on the Simplification and Harmonization of Customs Procedures, also known as the Revised Kyoto Convention (RKC), which the Philippines acceded to on March 16, 2009, and implemented, the WTO-ATF has not entered into force and necessary preparations have to be made for its efficient implementation.

The WTO-ATF has three (3) sections, where Section I contains provisions on specific obligations of a WTO Member in expediting the movement, release and clearance of goods; Section II contains provisions on "special and differential treatment", indicating the flexibility given to developing and least developed countries on the implementation of the Agreement, and Section III pertains to provisions on institutional arrangements to facilitate the implementation of the Agreement, including the establishment of a national committee to facilitate domestic coordination and implementation of the final provisions of the Agreement.

For the purpose of this activity, the stock-taking focused only on Section I of the Agreement (excluding Sections II and III), where it contains the provisions indicating the specific obligations of a WTO Member, or in this case the Philippines, in expediting movement, clearance and release of goods, and that require crafting of laws, regulations and issuances to implement these commitments. The Philippines has designated 28 specific provisions (under 11 Articles) out of the over-all 46 provisions contained in Section I as Category A, which means that these are the provisions it will implement upon entry into force of the Agreement.

To achieve this task, TRADE, through its Component 2 Trade Facilitation team, gathered information on the various existing laws, policy issuances, procedures and practices relevant to the implementation of the WTO-ATF measures. Interviews were conducted with BoC officials who have knowledge and direct involvement in the development and/or implementation of WTO-ATF/RKC related initiatives and measures. A matrix was prepared containing the information gathered indicating the specific laws and other issuances that would enable Customs to implement trade facilitation measures, and could also serve as an easy reference in determining the state of the WO-ATF implementation on an article or by-sub-article basis.

Although laws, regulations and administrative issuances were identified to provide the legal cover for the implementation of Category A commitments, there were concerns on the need to further clarify or establish additional measures to ensure compliance to the requirements of the WTO-ATF. Areas identified for further work to ensure Philippines' compliance to the Category A commitment, include the establishment of a mechanism on advance rulings for rules of origin and customs valuation; establishment of a regulation to grant an opportunity for a second test in case the first test result of a sample taken upon arrival of goods declared for importation shows an adverse finding; and issuing a regulation that would provide for the release of perishable goods, provided that all regulatory requirements have been met.

Other areas that may need also need further work include encouragement of WTO Members to measure and publish their average release time of goods periodically and in a consistent manner, using such tools as Time Release Studies, and the obligation not to require the use of pre-shipment inspections in relation to tariff classification and customs valuation.

To assist the Philippines' preparations for the WTO-ATF implementation, TRADE would be assisting the BoC in drafting the rules and regulations on Advance Ruling System for Rules of Origin and Valuation. TRADE is also in the process of completing the Trade Transaction Process Analysis (TTPA) that could assist the BoC in complying with a provision that encourages WTO Members to measure and publish their average release time of goods periodically and in a consistent manner.

The passage of the CMTA bill will help operationalize the provisions of the WTO-ATF as it is designed to strengthen the implementation of customs procedures making it predictable, consistent and transparent.

## 2. HIGHLIGHTS OF THE STOCK-TAKING EXERCISE

According to a research study conducted by Organization for Economic Cooperation and Development (OECD), the greatest contributor to reducing trade costs are likely to come from measures that streamline procedures and from issuance of advance rulings. Other areas identified with some potential are automation and measures to streamline fees and charges.

Former WTO Director General Pascal Lamy also highlighted the critical importance of the WTO-ATF when he stated that *“Removing barriers to trade and cutting red tape in half, which is what a multilateral Trade Facilitation Agreement could deliver, could stimulate the \$22 trillion world economy to the tune of \$1 trillion.”*

The World Trade Organization Agreement on Trade Facilitation (WTO-ATF) which was concluded by WTO Members in December 2013 in Bali, Indonesia, contains provisions for “expediting the movement, release and clearance of goods, including transit.” It also provides measures for cooperation between customs and other relevant authorities on trade facilitation issues, as well as to address areas on customs compliance. With the adoption on 27 November 2014 of the Protocol of Amendment to insert the WTO-ATF into Annex 1A of the WTO Agreement, WTO Members have undertaken their domestic ratification process and once two-thirds of members have completed this process, the WTO-ATF will enter into force. As of this writing, the Philippines is also in its domestic ratification process.

Article 14 of the WTO-ATF sets the Categories of Provisions, where a Member must categorize each provision of the Agreement, and notify other WTO Members of these categorizations:

- Category A: provisions that the member will implement by the time the Agreement enters into force (or in the case of a least-developed country member within one year after entry into force)
- Category B: provisions that the member will implement after a transitional period following the entry into force of the Agreement
- Category C: provisions that the member will implement on a date after a transitional period following the entry into force of the Agreement and requiring the acquisition of assistance and support for capacity building.

### 3 Sections of WTO-ATF

**Section I** – contains provisions on the specific obligations of a WTO Member in expediting the movement, release and clearance of goods, including commitments on transparency, such as publication and availability of customs and trade-related information;

**Section II** – contains provisions on “special and differential treatment”, indicating the flexibility given to developing and least developed countries to determine the provisions that they will only be able to implement upon the receipt of technical assistance and support for capacity building; and

**Section III** – contains provisions on institutional arrangements to facilitate the implementation of the Agreement, including the establishment of a national committee to facilitate domestic coordination and implementation of the provisions of the Agreement. This section also includes the final provisions of the Agreement, which includes an understanding on binding nature of the provision and the entry into force of the Category A, B and C commitments.



The WTO-ATF also provides that a Member must provide the dates for implementation of provisions designated as categories B and C.

With this backdrop, TRADE undertook a stock-taking exercise to determine the status of Philippine implementation of various trade facilitation measures under the World Trade Organization Agreement on Trade Facilitation (WTO-ATF). The exercise was undertaken to assist the Bureau of Customs and other stakeholders to identify possible gaps that may affect the implementation of the various measures in the WTO-ATF. The study was made on the WTO-ATF because this Agreement has more specific binding measures relative to other trade facilitation initiatives/agreements. Also, unlike other agreements, such as World Customs Organization's Convention on the Simplification and Harmonization of Customs Procedures, also known as the Revised Kyoto Convention (RKC), which the Philippines acceded to on March 16, 2009, and implemented, the WTO-ATF has not entered into force.

For the purpose of this activity, the stock-taking focused only on Section I of the Agreement (12 Articles), where it contains the provisions indicating the obligations of a WTO Member, or in this case the Philippines, in expediting movement, clearance and release of goods, and that require crafting of laws, regulations and issuances to implement these commitments. The Philippines has designated 28 specific provisions (under 11 Articles) out of the over-all 46 provisions contained in Section I as Category A, which means that these are the provisions it will implement upon entry into force of the Agreement (**ANNEX A: WTO Notification of Category A Commitments**).

TRADE, through its Component 2 Trade Facilitation team, gathered information on the various existing laws, policy issuances, procedures and practices relevant to the implementation of the WTO-ATF measures. Meetings were held and interviews were conducted with BOC officials who have knowledge and direct involvement in the development and/or implementation of WTO-ATF/RKC related initiatives and measures. Based on the outcome of these activities, a matrix was prepared containing the information gathered indicating the specific laws and other issuances that would enable Customs to implement trade facilitation measures, and could also serve as an easy reference in determining the state of the WO-ATF implementation on an article or by-sub-article basis (**ANNEX B: Enabling Mechanism to Implement WTO-ATF Section 1**).

Based on the stock-taking exercise, 221 provisions under the Tariff and Customs Code of the Philippines (TCCP) and relevant laws (Executive Orders, Administrative Orders and Republic Acts) were identified that could serve as legal basis for the Philippine implementation of the WTO-ATF. Likewise, 269 CMOs, CAOs and Memoranda earlier issued by the BoC were also identified that would help operationalize the implementation of these WTO-ATF measures/provisions (**ANNEX C: Summary of Enabling TCCP Provisions, Other Laws and Customs Orders**).

Albeit laws, regulations and administrative issuances were identified to provide the legal cover for the implementation of Category A commitments, there were concerns on the need to further clarify or establish additional measures to ensure compliance to the requirements of the WTO-ATF, especially pertaining to those for implementation by the BoC. Further verification revealed that some of the issuances are not at all implemented or partially implemented, such as the measures under the following Articles: Article 3 - Advance Rulings, Article 5.2 -Detention, Article 5.3 - Test Procedures, Article 7.1 - Pre-arrival processing, Article 7.6 - Establishment and Publication of Average Release Times, Article 10.4 – Single Window, Article 10.5 - Pre-shipment Inspection, and Article 10-6 - Use of Customs Brokers.

**Article 3 (Advance Rulings)** - provides that each Member shall issue advance rulings for tariff classification and rules of origin on products following a request and submission of necessary requirements from an applicant. Members are also encouraged to provide advance ruling for the appropriate method or criteria to be used for customs valuation, among others. The Philippines provides an advance rulings for tariff classification through the Philippine Tariff Commission, but not on rules of origin and customs valuation. BoC however cited CMO 7-1977 and 7-2006 as the basis for the issuance of advance rulings on customs valuation.

CMO 7-1977 provides that an importer/broker may file a written request to the office of the District Collector, for value and tariff classification rulings applicable for the subject imported goods. BOC shall issue an advance ruling on value and/or tariff classification applicable for the subject imported goods through the use of the Request for Classification and Value Information (RCVI) document. Meanwhile, CMO 7-2006 provides for the “Establishment of the Central Valuation Classification Review and Ruling Committee (CVCRRRC).” The CVCRRRC reviews decisions/rulings made by the Valuation and Classification Review Committee (VCRC). BoC maintains that both CMOs are sufficient as basis for the issuance of an advance ruling with regard to customs valuation.

TRADE, however, noted that CMO 7-1977 is no longer being implemented by BoC for purposes of customs valuation. The present practice is for an importer or broker to informally inquire from BoC information on possible value and/or tariff classification of imported goods. However, BOC will not issue an advance ruling on those subjected goods resulting from the inquiry. On CMO 7-2006, the CVCRRRC is a mechanism that handles appeals on issues related to customs valuation and not for advance rulings. Although it reviews decisions made by the VCRC on valuation and classification cases and issues relevant rulings, these are not considered as advance rulings.

On advance rulings with regard to rules of origin, there is no available regulation or mechanism to cover this. BoC expressed that there is a commitment for the establishment of advance rulings on rules of origin. It added that earlier draft on advance rulings for rules of origin has been reviewed, but would need further consideration.

It may also be worth noting that for purposes of this Article, advance rulings on customs valuation is merely an encouragement, not mandatory, unlike on tariff classification and rules of origin. Thus, the focus should be in establishing a mechanism for rules of origin.

TRADE in its Y4 work plan is assisting the BoC to develop a draft CMO and CAO on advance rulings for rules of origin and customs valuation.

**Article 5.2. (Detention)** - provides that each Member shall promptly inform the carrier in case of detention of goods declared for importation or inspection by customs authority. In an earlier document from BoC to support the classification of this provision under Category A, it identified CMO-104-92 and CMO-8-93 (alert order) as the relevant rules to comply with Article 5.2. BoC clarified that CMO 35-2015 (Revised Rules for the Electronic/Manual Issuance and Lifting of Alert Orders at all Ports of Entry) is the proper issuance to cover the implementation of Article 5.2.

TRADE noted that perhaps CAO-9-1993 on warrant seizure and detention (WSD) could be the more relevant and appropriate regulation with reference to this WTO-ATF provision. It was noted that perhaps from a policy stand point the three (3) circulars/issuances are appropriate/relevant to cover the implementation of Article 5.2. There is a need to further

review these issuances to ensure that there is no conflict or inconsistency that may affect the implementation of this Article.

**Article 5.3. (Test Procedures)** - provides that upon request of an applicant, each Member may grant an opportunity for a second test in case the result of a sample taken upon arrival of goods declared for importation shows an adverse finding and, considering the result of the second test for the release and clearance of the goods, if appropriate, accept the results of such test. BoC confirmed that it does not have an existing regulation to grant an opportunity for a second test in case the first test result of a sample taken upon arrival of goods declared for importation shows an adverse finding.

TRADE noted that BoC should discuss/consult with relevant officers on how to address this concern as this provision has been notified under Category A.

**Article 7.1 (Pre-Arrival Processing)** - provides that each Member shall adopt or maintain, procedures allowing for the submission of import documentation and other information, including manifests, in order to begin processing prior to arrival of the goods to expedite the release of goods. BoC confirmed that under the E2M system, the pre-arrival processing can be done, where the manifest will have to be submitted 12 hours before the arrival of goods for sea cargo and 6 hours for air cargo. It cited CMO 22-2010 (Revised Port Operations Manual), CMO 19-2015 (Revised Procedures for the Mandatory Submission of Electronic Sea Manifest in the E2M) and CMO 10-2015 (Mandatory Submission of Manifests for Air Cargo) as the relevant issuances for the implementation of this Article.

TRADE noted that BoC is not practicing the procedures of pre-arrival processing, as required in this Article. BoC allows pre-clearance of goods, such as those goods declared under the Super Green Lane Scheme which are subject to post-release verification and post-release inspection pursuant to CMO 28-2003.

**Article 7.9 (Perishable Goods)** - provides for the regulations for the release of perishable goods, provided that all regulatory requirements have been met. BoC in an earlier submission, refers to CMO 9-97 & Sec. 2607 of the TCCP as the relevant/applicable rules where it provides the immediate action required for perishable goods undergoing seizure proceedings.

TRADE noted that the WTO-ATF Article 7.9 refers to provision on perishable goods under normal circumstances, which is different from the rules indicated by the BoC issuance. A regulation may have to be issued to ensure the proper implementation of this Article.

**Article 10.5. (Pre-shipment Inspection)** – provides that each Member shall not require the use of preshipment inspections in relation to tariff classification and customs valuation. BoC informed that it does not apply preshipment inspection for purposes of tariff classification and customs valuation.

TRADE pointed out that CAO 6-2008 (September 3, 2008) Bulk and Break Bulk Cargo Clearance Enhancement Program, under Sec. 1.3. *(Objective) - to obtain and secure critical information required for the proper inspection, classification, and valuation of bulk and break bulk cargoes....; Sec. 2.6 definition -bulk/break-bulk cargo surveying - refers to inspection, analysis and/or computation of bulk and break-bulk cargo for the purpose of determining the correct dutiable weight, quantity, description of goods in tariff terms and/or cargo make or quality.*

Thus, BoC may be implementing pre-shipment inspection through this CAO. There may be a need to review this CAO to ensure that it is consistent with the provision of this Article.

**Article 10.6. (Use of Customs Brokers)** – provides that Members shall not introduce the mandatory use of customs brokers. Although the Agreement has recognized the important policy concerns of some Members that currently maintain a special role for customs brokers, once the Agreement has entered into force, no measure should be introduced on the mandatory use of customs brokers.

TRADE noted that the provision in the Customs Modernization and Tariff Act (CMTA) stating that the Use of Customs Brokers should be optional, addresses the concerns raised here and makes the CMTA provision consistent with the provision of this Article.

Noting the issues/concerns raised, a more detailed review of the existing rules and regulations should be undertaken to ensure that all the obligations committed especially those notified under Category A are consistent/compliant with the provisions of the WTO-ATF.

### 3. RECOMMENDATIONS/WAY FORWARD

To make the outcome of the stock-taking exercise more meaningful, the following steps could be undertaken:

- The outcome document should be presented/shared with other stakeholders who have undertaken similar studies/stock-taking exercise or those who will be involved in the work of the WTO-ATF. Other studies/stock-taking exercises could build on this document and undertake further work, especially in those areas identified with gaps, to ensure Philippine compliance to the WTO-ATF provisions and its effective implementation. From the sharing of outcome documents, recommendations could be drawn to undertake future actions and initiatives.
- Designating an office within the BoC to oversee the implementation of the WTO-ATF is very crucial to the success of the Agreement's national level implementation. The designated office could carry forward the needed work to address the gaps in the WTO-ATF commitments by pushing for the issuance of CMOs/CAOs that would address operational implementation. The designated office could also serve as a coordinating body for BoC among the other government agencies involved in the WTO-ATF implementation. A help desk within this designated office that would be created could also service inquiries not only from importers/exporters, but also other stakeholders from WTO Members. Establishment of an "Inquiry Points" is also an obligation under the WTO-ATF.

# ANNEX A: PHILIPPINE NOTIFICATION OF CATEGORY A COMMITMENTS UNDER THE WTO-ATF



WT/PCTF/N/PHL/1

1 August 2014

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Preparatory Committee on Trade Facilitation

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## NOTIFICATION OF CATEGORY A COMMITMENTS UNDER THE AGREEMENT ON TRADE FACILITATION

### COMMUNICATION FROM THE PHILIPPINES

The following communication dated 31 July 2014 to the Preparatory Committee on Trade Facilitation is being circulated on behalf of the Philippines for Members' information.

Pursuant to the Ministerial Decision of 7 December 2013 (WT/MIN(13)/36, WT/L/911), the Preparatory Committee on Trade Facilitation established under the General Council (hereinafter referred to as the "Preparatory Committee") shall, *inter alia*, receive Members' notifications of Category A commitments under the Agreement on Trade Facilitation (hereinafter referred to as the "Agreement").

With reference to the above, the Government of the Philippines has the honour to notify the Preparatory Committee that it designates the following provisions contained in Section I of the Agreement (annexed to the above-mentioned Ministerial Decision) under Category A:

Article 1.1	Publication
Article 1.2	Information Available Through Internet
Article 1.3	Enquiry Points
Article 1.4	Notification
Article 2.1	Opportunity to Comment and Information before Entry Into Force
Article 3	Advance Rulings
Article 4	Procedures for Appeal or Review
Article 5.2	Detention
Article 5.3	Test Procedures
Article 6.1	General Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation
Article 6.2	Specific Disciplines on Fees and Charges for Customs Processing Imposed on or in Connection with Importation and Exportation
Article 6.3	Penalty Disciplines
Article 7.1	Pre-arrival processing
Article 7.3	Separation of Release from Final Determination of Customs Duties, Taxes, Fees, and Charges
Article 7.4	Risk Management
Article 7.6	Establishment and Publication of Average Release Times
Article 7.7	Trade Facilitation Measures for Authorized Operators
Article 7.8	Expedited Shipments
Article 7.9	Perishable Goods
Article 9	Movement of Goods Intended for Import under Customs Control
Article 10.2	Acceptance of Copies
Article 10.3	Use of International Standards
Article 10.5	Preshipment Inspection

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Article 10.6	Use of Customs Brokers
Article 10.7	Common Border Procedures and Uniform Documentation Requirements
Article 10.9	Temporary Admission of Goods and Inward and Outward Processing
Article 11	Freedom of Transit
Article 12	Customs Cooperation

## ANNEX B: ENABLING MECHANISMS TO IMPLEMENT WTO-ATF SECTION 1

### Customs Laws, Rules and Regulations Implementing WTO ATF

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
<b>Section I- Provisions for expediting the movement, release and clearance of goods, including goods in transit</b>			
<b>Section I- Article 1: Publication and Availability of Information</b>			
<b>Section I- Article 1.1 Publication</b>			
1.1. Each Member shall promptly publish the following information in a non-discriminatory & easily accessible manner in order to enable governments, traders and other interested parties to become acquainted with them	Category A-Mandatory	<b>Sec. 608</b> Commissioner to Make Rules and Regulations	
			<b>CMO 41-2008</b> (December 15, 2008) BOC Citizen's Charter
			<b>Importation - Consumption/Formal Entry</b>
(a) <b>Importation</b> , exportation, transit procedures, required forms and documents			<b>CMO 5-2012A</b> (April 12, 2012) Amended Simplified Clearance Procedure for Consumption Entries
			<b>CMO 5-2012</b> (March 12, 2012) Simplified Clearance Procedure for Consumption Entries
			<b>CMO 38-2009</b> (August 17, 2009) Supplemental Guidelines in the Implementation of CMO 27-2009 (Assessment)
			<b>CMO 27-2009</b> (July 24, 2009) Procedures for the Implementation of e2M Customs System-Phase 3: Import Assessment System (IAS) in all Customs Ports Nationwide



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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
			<b>CMO 10-2009</b> (March 5, 2009) Procedures for the Implementation of e2M Customs-import Assessment System (IAS) at the Port of Batangas starting March 21, 2009
			<b>Unnumbered Memo</b> (October 10, 2009) Supplemental Guidelines in the Implementation of CMO 27-2009 re: Examination of Shipments for Red Lane or X-Ray Inspection
			<b>CMO 10-2014</b> (May 12, 2014) Prior Authorization for Manual Release of Import Shipments
			<b>CMO 9-2012</b> (July 26, 2012) Requiring the Prior Approval of the Commissioner of Customs or of the Deputy Commissioner, MISTG for the Manual Processing of Import Entries to Effect the Clearance & Release of Imported Goods from Customs
			<b>Importation - Bulk and Break-Bulk Cargoes</b>
		<b>Administrative Order No. 243-A</b> (September 16, 2009) Amending Administrative Order No. 243 Entitled "Creating A System for the Bulk and Break Bulk Cargo Clearance Enhancement Program of the Bureau of Customs"	<b>CAO 6-2011</b> (April 11, 2011) Supplemental Rules to Implement the Bulk and Break Bulk Cargo Clearance Enhancement Program
		<b>Administrative Order No. 243</b> (October 13, 2008) Creating A System for the Bulk and Break Bulk Cargo Clearance Enhancement Program of the Bureau of Customs	<b>CMO 18-2010</b> (May 12, 2010) Procedure for the Bulk and Break Bulk Cargo Clearance Enhancement Program Mandated under Administrative Order (AO) No. 234 as amended by AO 243-A



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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
			<b>CAO 3-2010</b> (May 12, 2010) Supplement AO No. 243-A Rules to Implement the BBBCCEP
		<b>Sec. 1402</b> Ascertainment of Weight and Quantity	<b>CMO 35-2008</b> (October 9, 2008) Procedure for the Bulk and Break Bulk Cargo Clearance (BBBC Enhancement Program
		<b>Sec. 1403</b> Duties of Customs Officer Tasked to Examine, Classify, Appraise Imported Articles	<b>CAO 6-2008</b> (September 3, 2008) Bulk and Break Bulk Cargo Clearance Enhancement Program
			<b>Importation - Informal Entry</b>
			<b>Unnumbered Memo</b> (November 3, 2010) Implementation of CMO 13-2010 on the Informal Entry System under phase 4 of Customs e2m
			<b>CMO 13-2010</b> (March 16, 2010) Procedures for the Implementation of e2M Customs System - Phase 4 Informal Entry of Commercial Goods in all Customs Sea Ports Nationwide
			<b>CMO 40-2009</b> (September 4, 2009) Transitory Procedures prior full implementation of e2M Customs System for Informal Entries and Transshipment/Transit Declarations
			<b>CMO 79-90</b> (September 28, 1990) Revised Rules & Regulations Governing the Entry of Non-Commercial Inbound Consolidation Shipments from Filipino Abroad Repealing for the purpose CMO 32-90
			<b>CMO 32-90</b> (April 16, 1990) Rules & Regulations Further Implementing CAO 5-89, Covering Non-Commercial Inbound Consolidation Shipments from Filipinos Abroad

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
			<b>CAO 5-89</b> (May 19, 1989) Revised Rules & Regulations Governing Inbound Consolidated Shipments by Sea
			<b>Importation - Air Cargo</b>
			<b>CMO 10-2015</b> (April 10, 2015) Mandatory Submission of Manifests for Air Cargo
			<b>CMO 8-2014</b> (April 16, 2014) Regulations for the Implementation of CAO 2-2014/RED & GREEN Channels at Airports of Entry
			<b>CAO 2-2014</b> (March 25, 2014) Simplified Procedures for Clearance of Baggage of passengers and crew of International Airlines arriving in International Airports of Entry
			<b>CMO 51-2010</b> (November 3, 2010) Amendment to Customs Memorandum Order 46-98 dated 03 November 1988 entitled "expedited Clearance/Release Procedures and Guidelines on Express Consignments", amending CMO 46-98
			<b>CMO 45-2010</b> (October 15, 2010) Procedures for the Implementation of the Electronic to Mobile (E2M) Customs System for Delivered Duty Paid (DDP) or Bill-to-Shipper (BTS) Shipments at the NAIA and other Airports Nationwide Pursuant To CMO 27-2009
			<b>CAO 2-2006</b> (January 18, 2006) Cargo Pre-Clearance Release System for the Air Express Cargo Industry
			<b>CMC 53-2002</b> (February 11, 2002) Cargo Pre-Clearance Release System for the Air Express Cargo Industry

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
			<b>CMO 16-2001</b> (July 31, 2001) Procedures in the Release of Air Express Cargo/Air Cargo at the NAIA Customshouse
			<b>Importation - transit procedures</b>
(a) Importation, exportation, <b>transit procedures</b> , required forms and documents			<b>CMO 8-2015</b> (March 17, 2015) Mandatory Electronic Processing of Transshipments of PEZA Locators to PEZA Zones, and Other Procedures
			<b>CMO 7-2015</b> (March 9, 2015) On Tagging of the Arrival of Transshipments in e2M, Monitoring of Arrival of Transshipments and Filing of Entries for Transshipped Cargo
			<b>Unnumbered Memo</b> (May 16, 2012) Migration of E-ACTS to e2M Transshipment System
			<b>CMO 14-2011</b> (March 15, 2011) Requiring the Mandatory X-Ray Examination Prior to their Release of all Transit Shipments for which Consumption Entries Will Be Filed at their Final Port of Destination and PEZA-Bound Shipments Selected Red
			<b>CMO 15-2011</b> (March 4, 2011) Amendment to NAIA CMO 3-2001 dated 17 October 2001, CMO 36-2008/A dated 05 March 2009 and CMO 32-2010 dated 23 August 2010 on the Guidelines for the Implementation of the Enhanced Automated Cargo Transfer System (E-ACTS) for Goods Discharged at the NAIA with Economic and Freeport Zones as Final Destinations
			<b>CMO 9-2011</b> (February 14, 2011) Requiring the Invoice Value to be Declared in the Transshipment Permits
			<b>CMO 6-2011</b> (January 5, 2011) E-ACTS for Import Shipments Consigned to Economic Zone locators

## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
			<b>CMO 43-2010</b> (October 13, 2010) Procedures for the Implementation of e2M Customs System-Phase 4 Transit/Transshipment System in all Customs Ports Nationwide
			<b>CMO 24-2010</b> (June 22, 2010) Rules and Regulations to Implement CAO No. 4 on Establishing an Enhanced Customs Transit System with the use of Global Positioning (GPS) Technology
			<b>CAO 04-2010</b> (June 21, 2010) Establishing an Enhanced Customs Transit System with Use of Global Positioning System (GPS)
			<b>CMO 40-2009</b> (September 4, 2009) Transitory Procedures prior full implementation of e2M Customs System for Informal Entries and Transshipment/Transit Declarations
			<b>CMO 36-2008A</b> (March 5, 2009) Amendments to CMO 36-2008 Implementation of the Enhanced Automated Cargo Transfer System for Transit Goods Consigned to Locators of Clark and Subic SBFZ
			<b>CMO 36-2008</b> (October 9, 2008) Interim Enhanced Cargo Transfer System for Transit Goods Consigned to Freeport Zone Locators, which are Discharged at Ports and Airports with Operating E2M Customs System and with Subic and Clark Freeport Zones as Final Destinations
			<b>Exportation</b>
(a) Importation, <b>exportation</b> , transit procedures, required forms and documents		<b>Executive Order No. 1016</b> (March 25, 1985) Withdrawing The Inspection, Commodity and Export Clearance Requirements on Philippine Exports	<b>CMO 20-2015</b> (July 6, 2015) Stuffing/Inspection Requirements for Certain Export Cargoes (Repeal of CMO No. 4-2015 dated 21 January 2015)

## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Presidential Decree 930</b> (May 13, 1976) Simplifying Export Procedures And Documentation By Realigning Of Certain Government Offices/Agencies Involved In Processing Export Documents, By Authorizing The Issuance Of Periodic Clearances, By The Adoption Of Standardized Documents, And For Other Purposes	<b>CMO 04-2015</b> (January 21, 2015) Revisions to Port Operations Manual Regarding Exports Cargo in Containers
			<b>CMO 22-2010</b> (June 17, 2010) Revised Port Operations Manual
			<b>Unnumbered Memo</b> (June 11, 2012) Manual Processing of Export Declarations After the Mandatory Implementation of the Automated Export Documentation System on June 11, 2012
			<b>Unnumbered Memo</b> (May 31, 2012) Implementation of e2M Automated Export Documentation System with Transition Period
			<b>Unnumbered Memo</b> (May 24, 2012) Clarification on Implementation of the Automated Export Documentation System (AEDS) under the e2M Customs System
			<b>Unnumbered Memo</b> (May 18, 2012) Implementation of e2M Automated Export Documentation System
			<b>CMO 7-2012</b> (May 4, 2012) Supplemental Guidelines in the Implementation of the Automated Export Documentation System under e2M Customs

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
			<b>CMC 86-2010</b> (May 4, 2010) Joint Memorandum Circular on the Implementation of the Automated Export Documentation System for Shipments of SBM Registered Locator Export-Procedures for Loading at the either the Diosdado Macapagal Airport (DMIA) or at the NAIA
			<b>CMC 158-99</b> (April 20, 1999) Endorsing copy of the Revised Rules and Regulations Implementing PD No. 930, Further Simplifying Export Procedures and Documentation, together with the revised list of prohibited, regulated and optional products for export that needs clearance from the agency, Annex A List of Prohibited and Regulated Products for Export per Revised IRR P.D. 930 effective 17 May 1999
(a) Importation, exportation, transit procedures, <b>required forms and documents</b>		<b>Sec. 1004</b> Documents to be Produced by the Master Upon Entry of Vessel	<b>CMO 29-2015</b> (September 1, 2015) Revised Procedures and Documentation In the Processing of Formal Consumption Entries
		<b>Sec. 1005</b> Manifest Required of Vessel from Foreign Port	<b>Unnumbered Memo</b> (January 6, 2011) Import Entry declaration
		<b>Sec. 1006</b> Translation of Manifest	<b>CMO 33-2006</b> (October 17, 2006) Addendum to CMO 28-2006 on Cargo Information in the implementation of CMO 20-2004 dated 30 June 2004 on the use of the Revised Import Entry and Internal Revenue Declaration (IEIRD-BC Form 236)
		<b>Sec. 1007</b> Manifests for Commission on Audit and Collector	<b>CMO 28-2006</b> (August 17, 2006) Supplemental Guidelines on Containerized Cargo Information in the implementation of CMO 20-2004 dated 30 June 2004 on the use of the Revised Import Entry and Internal Revenue Declaration (IEIRD-BC Form 236)

## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Sec. 1008</b> Transit Cargo	<b>CMO 20-2004</b> (June 30, 2004) Consolidation & Revision of CMO 1-96A, B and C on the use of the Revised Import Entry & Internal Revenue Declaration (IEIRD-BC Form 236)
		<b>Sec. 1105</b> Documents Required in Making Entry	
		<b>Section 1302</b> Import Entries	
		<b>Sec. 1304</b> Declaration of the Import Entry	
		<b>Sec. 1306</b> Forms and Contents of Import Entry	
		<b>Sec. 1308</b> Commercial Invoice	
(b) <b>Applied rates of duties and taxes</b> of any kind imposed on or in connection with <b>importation</b> or exportation;		<b>Sec. 104</b> Rates of Import Duty	
		<b>Sec. 204</b> Effective Date of Rates of Import Duty	
		<b>Sec. 401</b> Flexible Clause	
		<b>PD 1464</b> A Decree to Consolidate & Codify All the Tariff & Customs Laws of the Philippines	

## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Executive Order 850</b> (December 23, 2009) Modifying the Rates of Duty on Certain Imported Articles as Provided for Under the Tariff and Customs Code of 1978, as Amended in Order to Implement the Commitment to Eliminate the Tariff Rates on the Remaining Products in the Inclusion List in Year 2010 Under the Common Effective Preferential Tariff (CEPT) Scheme for the ASEAN Free Trade Area (AFTA)/ASEAN Trade In Goods Agreement (ATIGA)	<b>CMC 1-2010</b> E.O. 850 and 851 Tariff Modifications for AFTA/ATIGA and for ASEAN-Australia New Zealand FTA
		<b>Executive Order No. 851</b> (December 23, 2009) Modifying the Rates of Duty on Certain Imported Articles as Provided Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment on Trade In Goods Chapter of the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	<b>Unnumbered Memo</b> (January 28, 2010) E.O. 850 Reducing and/Eliminating Tariffs on Certain Goods Issued to Implement the ASEAN Trade in Goods Agreement AFTA
		<b>Executive Order 814</b> (June 30, 2009) Modifying the Rates of Duty on Certain Imported Articles as Provided for Under the Tariff and Customs Code of 1978, as Amended in Order to Implement the 2009-2012 Philippine Schedule of Tariff Reduction Under the Normal Track of the ASEAN-China Free Trade Area on Certain Products and to Implement the Transfer of Certain Tariff Lines from the Sensitive Track to the Normal Track Category of the ASEAN-China Free Trade	<b>Unnumbered Memo</b> (February 2, 2010) E.O. 851 Reducing and/or Eliminating Tariffs on Certain Goods Issued to Implement the ASEAN-Australia-New Zealand Free Trade Area AANZFTA not available in BOC website



## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Executive Order 618</b> (April 23, 2007) Modifying the Rates of Duty on Certain Imported Articles as Provided for Under the Tariff and Customs Code of 1978, as Amended in Order to Implement the Commitment to Grant Reciprocal Tariff Rate Treatment on Tariff Lines Included in the Sensitive Track of the ASEAN-China Free Trade	<b>CMC 200-2009</b> (July 10, 2009) E.O. No. 814 "Modifying the Rates of Duty on Certain Imported Articles as Provided for under the TCCP of 1978, as Amended, in Order to Implement the 2009-2012 Philippine Schedule of Tariff Reduction Under the Normal Track of the ASEAN-China Free Trade Area on Certain Products and to Implement the Transfer of Certain Tariff Lines from the Sensitive Track to the Normal Track Category of the ASEAN-China Free Trade"
		<b>Executive Order 613</b> (April 17, 2007) Modifying the Rates of Duty on Certain Imported Articles as Provided for Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment to Reduce the Tariff Rates on Certain Products Included in the Normal Track of the ASEAN-China Free Trade Area	
		<b>Executive Order 487</b> (January 12, 2006) Modifying the Rates of Duty on Certain Imported Articles as Provided for Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment to Reduce the Tariff Rates on Certain Products Included in the Normal Track of the ASEAN-China Free Trade Area	<b>CMC 43-2006</b> (February 20, 2006) E.O. 485, 487 Modifying the Rates of Duty on Certain Imported Articles as Provided for Under the TCCP of 1978, as amended, in order to Implement the Commitment to Reduce the Tariff Rates on Certain Products under the ASEAN-China Free Trade Area

## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Executive Order 485</b> (December 29, 2005) Modifying the Rates of Duty on Certain Imported Articles as Provided for Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment to Reduce the Tariff Rates on Certain Products to Zero Percent Under the Early Harvest Programme of the ASEAN-China Free Trade Area	
		<b>Executive Order 812</b> (June 15, 2009) Modifying the Rates of Duty on Certain Imported Articles as Provided for Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment to Reduce the Tariff Rates on Ninety Percent (90%) of the Products in the Normal Track to Zero With Flexibility Under the ASEAN-Korea Free Trade Area (AKFTA)	
		<b>Executive Order 639</b> (July 21, 2007) Modifying the Rates of Duty on Certain Imported Articles as Provided for Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment to Reduce the Tariff Rates on Certain Products Included in the Normal Track of the ASEAN-Korea Free Trade Area (AKFTA)	<b>CMC 305-2007</b> (November 16, 2007) E.O. 639/Rates of Duty on Certain Imported Articles "Modifying the rates of duty on certain imported articles under the TCCP of 1978, as amended, in order to implement the commitment to reduce tariff rates on certain products included in the normal tract of ASEAN-Korea Free Trade Area

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Executive Order 638</b> (July 21, 2007) Modifying the Rates of Duty on Certain Imported Articles as Provided Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment to Grant Reciprocal Tariff Rate Treatment on Tariff Lines Included in the Sensitive Track of the ASEAN-Korea Free Trade Area (AKFTA)	
		<b>Executive Order No. 767</b> (November 7, 2008) Modifying the Rates of Duty on Certain Imported Articles as Provided Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment to Reduce Tariff Rates on Certain Products Included in the Agreement Between the Republic of the Philippines and Japan for an Economic Partnership	<b>CMC 275-2008</b> E.O. 767/"Modifying the rates of import duty of certain articles under the TCCP of 1978 (PD 1464, as amended), in order to implement the Asian Integration System of Preferences (AISP) package of the Phils"
		<b>Executive Order No. 852</b> (December 23, 2009) Modifying the Rates of Duty on Certain Imported Articles as Provided Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment Under the Trade In Goods Chapter of the Agreement on Comprehensive Economic Partnership Among Member States of the Association of Southeast Asian Nations and Japan	<b>CMC 126-2010</b> Implementation of the ASEAN-Japan Comprehensive Economic Partnership Agreement on July 2010

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Executive Order No. 25</b> (February 10, 2011) Modifying The Rates of Duty on Certain Imported Articles As Provided For Under The TCCP of 1978 (PD 1464), As Amended, In Order To Implement The Commitments In The Agreement On Trade In Goods Under the Framework Agreement on Comprehensive Economic Cooperation Between The Association Of Southeast Asian Nations (ASEAN) And The Republic of India	<b>CMC 92-2011</b> OP/EO 25 dated 10 February 2011 on the "Implementation of the ASEAN-India Free Trade Agreement effective May 17, 2011
(b) <b>Applied rates of duties and taxes</b> of any kind imposed on or in connection with importation or <b>exportation</b> ;		<b>Sec. 514</b> Export Products Subject to Duty and Rates	
(c) <b>Fees and charges</b> imposed by or for governmental agencies on or in connection with importation, exportation or transit;		<b>Sec. 3301</b> Customs Fees and Charges	<b>Accountable Forms only</b> <b>CMO 12-2001</b> (June 6, 2001) Selling Price of Accountable Forms
		<b>DOF-DBM-NEDA Joint Circular No. 1-2013</b> (January 30, 2013) – Implementing Rules and Regulations of Administrative Order No. 31, Series of 2012, on the Rationalization of Rates of Fees and Charges, Increase in Existing Rates, and Imposition of New Fees and Charges.	<b>CAO 1-1994</b> (March 3, 1994) Amendment to Paragraph 3 of CAO 9-92

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Administrative Order No. 31, s. 2012</b> (October 01, 2012) – directs and authorizes all heads of departments, bureaus, commissions, agencies, offices and instrumentalities of the national government, including government-owned and/or controlled corporations (GOCCs), to rationalize the rates of their fees and charges, increase their existing rates and impose new fees and charges;	<b>Customs fees &amp; other charges</b> <b>CAO 02-2001</b> (May 21, 2001) New Rates of Customs Fees and Other Charges
		<b>NEDA Circular No. 1-2010</b> (August 11, 2010) – Amendments to NEDA Circular No. 01-2008, guidelines for the evaluation of new or increased fees proposed by departments, bureaus, commissions, agencies, offices, and instrumentalities of the national government including GOCCs requiring prior NEDA Board clearance under Memorandum Circular No. 137, series of 2007	<b>CAO 9-1992</b> New rates of customs and charges
		<b>NEDA Circular No. 01-2008</b> (July 25, 2008) - Guidelines for the evaluation of new or increased fees proposed by departments, bureaus, commissions, agencies, offices, and instrumentalities of the National Government including GOCCs requiring prior NEDA Board Clearance under Memorandum Circular No. 137, series of 2007.	<b>Customs Brokerage Fees</b> <b>CAO 01-2001</b> (May 21, 2001) New Rates of Customs Brokerage Fees

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>NEDA Circular No. 01-2007</b> (October 31, 2007) – Guidelines for the evaluation of new or increased fees proposed by departments, bureaus, commissions, agencies, offices, and instrumentalities of the national government including GOCCs requiring prior NEDA Board Clearance Under Memorandum Circular (MC) No. 137, Series of 2007	<b>Container Security Fees</b> <b>CAO 4-2007</b> Guidelines For The Collection Of The Container Security Fee Under Executive Order No. 592 s. 2006
		<b>MC No. 137</b> (July 30, 2007) - requires all heads of departments, bureaus, commissions, agencies, offices, and instrumentalities of the National Government including GOCCs to seek prior clearance from the National Economic and Development Authority (NEDA) Board before authorizing the imposition of new fees or increases in existing fees.	<b>SGL Fee</b> <b>CAO 6-2003</b> Amendments to CAO 2-2000/Establishing the Super Green Lane Import Processing Facility
		<b>DOF-DBM Joint Circular No. 2-2004</b> (December 6, 2004) – reminder to all departments, bureaus, commissions, agencies, offices to implement the provisions of EO 197; and	<b>clearance fees</b> <b>CAO 2-1994</b> (March 18, 1994) Rate of Service Fee for the Advance/Express Clearance Processing of Green Coded Containerized Shipments
		<b>DOF Memorandum Circular No. 1-2001</b> (November 7, 2001) – Supplemental Guidelines to Facilitate the Monitoring of Collections from Fees and Other Charges;	<b>CMO 53-91</b> Collection of Entrance and Clearance Fees on Vessels Engaged in Domestic/Coastwise Trade

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>DOF-DBM Joint Circular No. 2000-2</b> (April 4, 2000) – Implementing Rules and Regulations for Executive Order Nos. 197 and 218;	<b>Other Customs Fees and Charges</b> <b>CAO 8-1994</b> (October 24, 1994) Other Customs Fees and Charges
		<b>Executive Order 218</b> (March 15, 2000) Reactivating the Task Force on Fees and Charges, Expanding Its Membership and Functions and Providing Guidelines for the Review of the Proposed Rate Increase of Fees and Charges by National Government Agencies and Government Owned or Controlled Corporations Under EO 197, Series of 2000	<b>CAO 3-1994</b> (March 18, 1994) Other Customs Fees and Charges
		<b>Executive Order No. 197</b> (January 13, 2000) – directs all departments, bureaus, commissions, agencies, offices and instrumentalities of the national government including GOCCs to increase rates of fees by not less than 20%;	<b>Cigars</b> <b>CAO 4-2001</b> (October 1, 2001) Amendment to CAO No. 2-2001

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Administrative Order No. 255</b> (February 20, 1996) – creates a Task Force on the Revision of Fees and Charges. The Task Force functions are: Devise a system which will: -> synchronize accounting/reporting of collections from fees and charges by agencies and the reports of DOF, DBM, BTr, NTRC and National Accounting Office; and -> insure the monitoring of the revision of fees and charges by agencies concerned Submit report of recommendations to the President through the Secretaries of DOF and DBM;	<b>CMO 43-1994</b> (October 10, 1994) Guidelines for the Collection of the Customs Service Fee under CAO 7-94 and Supervision Fee under CMO 22-93 on Foreign Transshipments of Cigarettes
		<b>Executive Order No. 159</b> (February 23, 1994) – directs all departments, bureaus, commissions, agencies, offices and instrumentalities of the national government including GOCCs to increase rates of fees by not less than 20%;	<b>CAO 7-1994</b> (September 9, 1994) Rate of Customs Fees and Charges for the Transshipment of Cigars and/or Cigarettes
		<b>Presidential Memorandum Circular No. 121</b> (November 2, 1990) – directs all departments, bureaus, commissions, agencies, offices and instrumentalities of the national government including GOCCs to revise fees at just and reasonable rates sufficient to cover administrative cost;	<b>storage &amp; other charges</b> <b>CAO 1-2013</b> (April 11, 2013) Amendment to CAO 7-2007 providing for New Rates of Services, Storage and Other Charges on Articles/Merchandise Stored at Customs Bonded Warehouse Nos. 31, 55, 83, 124, 125, 128, 158 and 182 Operated by Philippine Skylanders, Inc., Philippine Airlines, Paircargo, Delbros, Cargohaus, DHL Philippines, Miascor Logistics, and TMW Worldwide Express, Within NAIA Complex



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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Presidential Memorandum Circular No. 115</b> (April 24, 1990) – authorizes departments, bureaus, offices, and agencies to increase fees by not more than 10%;	<b>CAO 7-2007</b> Amendment to CAO 3-2004 Providing for New Rates of Services, Storage and Other Charges on Articles/Merchandise Stored at Customs Bonded Nos. 31, 55, 83, 124, 125, 128, 158 and 182 Operated by Philippine Skylanders, Inc., Philippine Airlines, Paircargo, Delbros, Cargohaus, DHL Philippines, Miascor Logistics, and TMW Worldwide Express, Within NAIA Complex
		<b>Executive Order No. 292</b> s. 1987 (Administrative Code of 1987) – Sec.54, Chapter 12, Book IV – authorizes heads of bureaus, offices or agencies, upon approval of the department head, to charge and collect the cost of the services rendered by them	<b>CAO 3-2004</b> Amendments to CAO 3-2000 Providing for New Rates Service, Storage and Other Charges on Articles/Merchandise Stored at Customs Bonded Warehouses No. 31, 55, 83, 124, 128 and 158 Operated by Philippine Skylanders, Inc. Philippine Airlines, Paircargo, Debros, Cargohaus (Formerly U-Warehouse), DHL Philippines and Miascor Logistics Respectively NAIA Complex
		<b>Batas Pambansa Blg. 325</b> (December 27, 1982) – authorizes heads of ministries, offices, agencies and commissions of the national government, Supreme Court and Constitutional Bodies to revise fees and charges at rates sufficient to cover administrative cost and where practicable, be uniform for similar or comparable services/functions;	<b>CAO 3-2000</b> Amendment to CAO 1-95 Providing New Rates of Service, Storage and Other Charges on Articles/Merchandise Stored at Customs Bonded Warehouses No. 31, 55, 83, 124, 128 and 158 Operated by Philippine Skylanders, Inc. Philippine Airlines, Paircargo, Debros, Cargohaus (Formerly U-Warehouse), DHL Philippines and Miascor Logistics Respectively NAIA Complex
			<b>CAO 3-1997</b> (September 17, 1997) Schedule of Service, Storage and Other Charges on Articles/Merchandise Stored at Customs Bonded Warehouse No. 36 Operated by U-Freight Phils., Inc. at the Mactan-Cebu International Airport Complex

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
			<b>CMO 24-2001</b> (September 11, 2001) Rates Charged by CY/CFS-OCZ operators for Consolidated Import Cargo
			<b>Arrastre Charges &amp; Wharfage Dues CMO 07-2014</b> (February 18, 2014) Schedule of Cargo Handling Tariff Arrastre Charges and Wharfage Dues for Assessment Purposes at MICT & South Harbor
			<b>Warehousing Registration Fee CAO 1-2000</b> (November 29, 2000) Annual Registration Fee of Importers
(d) <b>Rules for the classification</b> or valuation of products for customs purposes;		<b>Sec. 103</b> General Rules for the Interpretation of the Harmonized System	
(d) <b>Rules for the classification or valuation</b> of products for customs purposes;		<b>Sec. 201</b> Basis of Dutiable Value	<b>CMO 16-2010</b> (April 19, 2010) Rules and Regulations to Implement Customs Administrative Order 4-2004, more particularly on Dutiable Value
		<b>RA 9135</b> An Act Amending Certain Provisions of Presidential Decree No. 1464, Otherwise Known as the TCCP, As Amended, And For Other Purposes (particularly Section 1)	<b>CAO 4-2004</b> (November 8, 2004) Amendment to CAO 5-2001 (Implementing RA 9135: An Act Amending Certain Provisions of Presidential Decree No. 1464, Otherwise Known as the TCCP, As Amended, And For Other Purposes
			<b>CAO 5-2001</b> (November 16, 2001) Implementing RA 9135 (particularly Section II. Dutiable Value)
			<b>CMO 4-2005</b> (January 24, 2005) Guidelines in the Use of CVT (Customs Valuation Team) VRIS
			<b>CMO 22-2004</b> (July 30, 2004) The Customs Valuation Team

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
(e) Laws, regulations and administrative rulings of general application relating to <b>rules of origin</b> ;			<b>CMC 132-2014</b> (October 17, 2014) Product Specific Rules of the RULES OF ORIGIN for the ASEAN Trade in Goods Agreement (ATIGA)
			<b>Unnumbered Memo 2014-01-005</b> (January 16, 2014) Clarificatory Guidelines in the Acceptance of Certificate of Origin with third party Invoice Relative to Grant of Preferential Tariff Under Various Free Trade Agreement
			<b>Unnumbered Memo</b> (September 11, 2012) Discrepancy Between the Value & Volume in the Certificates of Origin and the Value & Volume in Import Entries
			<b>CMC 60-2011</b> (March 16, 2011) ASEAN-India Free Trade Area
			<b>CMO 16-2011</b> (March 18, 2011) Guidelines in the Implementation and Application of Executive Orders Modifying the Rates of Duty of Certain Imported Articles as Provided for Under the TCCP of 1978, as Amended in Order to Implement the Philippine Schedule of Tariff Reduction on Articles included in Free Trade Agreements such as ASEAN Trade In Goods (ATIGA); ASEAN-China FTA; ASEAN-Korea FTA; ASEAN-Japan Comprehensive Economic Partnership Agreement; Japan-Philippine Economic Partnership Agreement, ASEAN Australia-New Zealand FTA; ASEAN-India FTA
			<b>CMC 215-2010</b> (December 3, 2010) Transposed Product Specific Rules from HS2002 to HS2007 under the ASEAN China Trade In Goods Agreement

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
			<b>CMC 50-2010</b> (February 16, 2010) Revised 2009 Product Specific Rules (PSR) for the ASEAN CEPT/ATIGA Rules of Origin
			<b>CMC 67-2007</b> (March 17, 2007) Product Specific Rules (PSR) for the Priority Integration Sectors (PIS) under CEPT-AFTA Rules of Origin
			<b>CMC 253-2006</b> (October 26, 2006) Product Specific Rules (PSR) for CEPT-AFTA and ASEAN-China FTA
			<b>CMC 3-2006A</b> (March 7, 2006) Attachment B Product Specific Rules (PSR) Under the ASEAN-China Free Trade Agreement (ACFTA)
			<b>CMC 3-2006</b> (January 5, 2006) List of Product Specific Rules (PSR) under the CEPT-AFTA (CEPT-AFTA Agreement and ASEAN-China FTA)
			<b>CMC 362-2003</b> (November 11, 2003) Rules of Origin for the CEPT Scheme for AFTA
			<b>CMO 69-1977</b> (December 27, 1977) Association of Southeast Asian Nations Preferential Trading Agreements (ASEAN-PTA)
(f) Import, export or transit restrictions or prohibitions;		<b>Sec. 101</b> Prohibited Importations	<b>CMC 43-2014</b> implementing Central Bank Circular No. 1389 - all used motorcycle parts except engines
		<b>Republic Act No. 8970</b> (October 31, 2000 ) An Act Prohibiting the Manufacture, Importation, Distribution and Sale of Laundry and Industrial Detergents Containing Hard Surfactants and Providing Penalties for Violation Thereof -Laundry and Industrial Detergents containing hard surfactants	

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Republic Act No. 8506</b> (February 13, 1998) An Act Banning the Registration and Operation of Vehicles with Right-Hand Steering Wheel in Any Private or Public Street, Road or Highway, Providing Penalties Therefor and for Other Purposes-Right-Hand Drive Vehicles	
		<b>Republic Act No. 7607</b> (June 4, 1992) Empowering Smallhold Farmers in their Economic Endeavors - banned pesticides	
		<b>Republic Act No. 4653</b> (June 17, 1966) An Act to Safeguard the Health of the People and Maintain the Dignity of the Nation by Declaring it a National Policy to Prohibit the Commercial Importation of Textile Articles Commonly Known as Used Clothing and Rags B - used clothing and rags	
		<b>Presidential Decree No. 881</b> (January 30, 1976) Empowering the Secretary of Health to Regulate the Labelling, Sale and Distribution of Hazardous Substances- toys and other articles intended for use by children which bear or contain substances harmful to human beings; any hazardous substance intended or packaged in a form suitable for use in the household	

## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Executive Order No. 877A</b> (June 3, 2010) The Comprehensive Motor Vehicle Development Program - all used motor vehicles (except vehicles owned & for the personal use of returning resident or immigrant and covered by an authority to import under the No-Dollar Importation Program,...)	
		<b>Letter of Instruction (LOI) No. 1264</b> (July 31, 1982) Ban on the Importation, Manufacture, Distribution, Sale and Distribution, Sale and Display of Certain Types of Toy Firearms and Explosives-Toy Guns	
		<b>Letter of Instruction (LOI) No. 1086</b> (November 25, 1980) Recognizing the current economic condition which has adversely affected the local tire market, the import program established under LOI No. 389 is hereby extended at a reduced level - Used Tires	<b>CMC 64-2014</b> (May 15, 2014) Revised/Updated List of Prohibited and Regulated Products for Export as of December 2013
		<b>Executive Order No. 1016</b> Withdrawing the Inspection, Commodity and Export Clearance Requirements on Philippine Exports (particularly Section 1 No. 2, EO dated March 25, 1985)	<b>CMC 22-2013</b> (January 29, 2013) Updated List of Prohibited & Regulated Products for Export under Executive Order No. 1016 as of December 2012
		<b>Rules and Regulations Implementing Executive Order 1016</b> , Section 4. Controlled, prohibited and banned products (IRR dated April 25, 1985)	<b>CMC 272-2012</b> (December 3, 2012) Annual Revision of the List of Prohibited and Regulated Products for Export under Executive Order No. 1016 (25 March 1985) and Presidential Decree No. 930 (13 May 1976)

## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Presidential Decree No. 930</b> Simplifying Export Procedures and Documentation by Realigning Functions of Certain Government Offices/Agencies Involved in Processing Export Documents, By Authorizing the Issuance of Periodic Clearances, By the Adoption of Standardized Export Documents, And For Other Purposes (PD dated May 13, 1976)	<b>CMC 30-2012</b> (January 24, 2012) Revised List of Prohibited & Regulated Products for Export under Executive Order No. 1016 (15 March 1985)
		<b>Amended Rules &amp; Regulations Implementing PD 930</b> , Further Simplifying Export Procedures and Documentation, Section 1.H. Prohibited Export Products, Annex A: List of Prohibited and Regulated Products for Export (Amended IRR published on February 15, 1999)	<b>CMC 158-99</b> Endorsing copy of the Revised Rules and Regulations Implementing PD No. 930, Further Simplifying Export Procedures and Documentation, together with the revised list of prohibited, regulated and optional products for export that needs clearance from the agency, Annex A List of Prohibited and Regulated Products for Export per Revised IRR P.D. 930 effective 17 May 1999
		<b>Republic Act No. 7076</b> People's Small-Scale Mining Act of 1991	
		<b>Republic Act No. 8550</b> (February 25, 1998) An Act Providing For The Development, Management And Conservation Of The Fisheries And Aquatic Resources, Integrating All Laws Pertinent Thereto, And For Other Purposes	
		<b>Presidential Decree No. 704</b> (May 16, 1975) Revising and Consolidating All Laws and Decrees Affecting Fishing and Fisheries	

## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Republic Act No. 4666</b> (June 18, 1966) An Act prohibiting the exportation of Fibers (Buntal) or Filaments of the Plant commonly known as "Buri" or seeds or seedlings thereof, repealing for this purpose Commonwealth Act Numbered Five Hundred Eighty-Five and Republic Act Numbered Three Hundred Nineteen"	
		<b>Republic Act No. 925</b> (June 20, 1953) An Act amending Act Numbered Thirty-Two Hundred Fifty- One, entitled "An Act to Prohibit the Exportation to Foreign Countries of Seeds of Abaca and its derivatives	
		<b>Republic Act No. 7161</b> (October 10, 1991), Section 4, An Act incorporating certain sections of the National Internal Revenue Code of 1977, as amended, to Presidential decree No. 705, as amended, otherwise known as the "Revised Forestry Code of the Philippines", and providing amendments thereto by increasing the forest charges on timber and other products	
		<b>Executive Order No. 23</b> (February 1, 2011) Moratorium on the cutting and harvesting of Timber in the natural and residual forests"	
		<b>Republic Act No. 9072</b> (April 8, 2001) National Caves and Cave Resources Management and Protection Act	



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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Revised Rules and Regulations Implementing P. D. No. 930-</b>	
		<b>Republic Act No. 9147</b> (July 30, 2001) Wildlife Resources Conservation and Protection Act of 2001	
		<b>Republic Act No. 1145</b> (June 17, 1954) An Act Creating the Philippine Coconut Administration	
		<b>Presidential Decree No. 1644</b> (October 4, 1979) Granting Additional Powers to PCA	
(g) <b>Penalty provisions</b> against breaches of import, export or transit formalities;		<b>Sec. 2501</b> Failure to Pay Liquidated Charges	<b>CAO 3-2015</b> (March 10, 2015) Amended and Consolidated Guidelines and Procedures for the Imposition of Penalties Arising from Post-Entry Audits
		<b>Sec. 2501-A</b> Unauthorized Withdrawal of Imported Articles	<b>CAO 6-2014</b> (October 23, 2014) Guidelines on the Imposition of Surcharge under Section 2503 of the TCCP, as amended
		<b>Sec. 2503</b> Undervaluation, Misclassification and Misdeclaration in Entry	<b>CAO 1-2014</b> (January 22, 2014) Guidelines on the Imposition of Surcharge under Section 2503 of the TCCP
		<b>Sec. 2504</b> Failure or refusal of Party to Give Evidence or Submit Documents for Examination	<b>CAO 2-2013</b> (May 2, 2013) Amendment to CAO 1-2007 on Penalties Related to Inward Foreign Manifest and Consolidated Cargo
		<b>Sec. 2505</b> Failure to Declare Baggage	<b>CAO 3-2009</b> (October 9, 2009) Amendment to CAO 1-2007: Penalties Related to Inward Cargo Manifest and Consolidated Cargo Manifest

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Sec. 2506</b> Breach of Bond	<b>CMO 26-2009</b> (July 10, 2009) Guidelines in the Computation and/or Determination of the Fine Imposable on the Seized Goods and Redemption Value of the Forfeited Goods for Settlement and Redemption Pursuant to Section 2307 of the TCCP, as Amended
		<b>Sec. 2513</b> Vessel or Aircraft Departing Before Entry Made	<b>CMO 40-2008</b> (December 4, 2008) Implementing CAO No. 8-2008, Requiring Electronic Lodgment of Goods Declarations and Imposing Administrative Sanction for Non-Compliance with the Requirement
		<b>Sec. 2514</b> Obstruction to Boarding Official	<b>CAO 8-2008</b> (October 20, 2008) Requiring Electronic Lodgment of Goods Declarations and Imposing Administrative Sanction for Non-Compliance with the Requirement
		<b>Sec. 2515</b> Unlawful Boarding or Leaving of Vessel or Aircraft	
		<b>Sec. 2516</b> Failure to Deliver or Receive Mail	
		<b>Sec. 2517</b> Unlading of Cargo Before Arrival at Port of Destination	
		<b>Sec. 2518</b> Unlading of Cargo at Improper Time or Place After Arrival	
		<b>Sec. 2519</b> Failure to Exhibit or Deposit Documents	
		<b>Sec. 2520</b> Bringing of Unmanifested Arms, Explosives or war Equipment	
		<b>Sec. 2521</b> Failure to Supply Requisite Manifests	

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Sec. 2522</b> Disappearance of Manifested Article	
		<b>Sec. 2523</b> Discrepancy Between Actual and Declared Weight of Manifested Article	
		<b>Sec. 2524</b> Delivery of Cargo Not Agreeing with the Master's or Pilot's in Command Report	
		<b>Sec. 2525</b> Breaking of Seal Placed by Customs Officials	
		<b>Sec. 2526</b> Breaking of Lock or Fastening Placed by Customs Officials	
		<b>Sec. 2527</b> Disappearance of Trunk or Package Specially Noted by Customs Official	
		<b>Sec. 2528</b> False Statement of Vessel's or Aircraft's Destination	
		<b>Sec. 2529</b> Other Offences	
		<b>Sec. 2530</b> Property Subject to Forfeiture Under Tariff and Customs Laws	
		<b>Sec. 2534</b> Seizure of Vessel or Aircraft for Delinquency of Owner or Officer	
		<b>Sec. 2536</b> Seizure of Other Articles	
		<b>Sec. 3601</b> Unlawful Importation	
		<b>Sec. 3602</b> Various Fraudulent Practices Against Customs Revenue	

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Sec. 3603</b> Failure to Report Fraud	
		<b>Sec. 3604</b> Statutory Offenses of Officials and Employees	
		<b>Sec. 3605</b> Concealment or Destruction of Evidence of Fraud	
		<b>Sec. 3606</b> Affixing Seals	
		<b>Sec. 3607</b> Removal, Breakage, Alteration of Marks	
		<b>Sec. 3608</b> Removing or Repacking Goods in warehouse	
		<b>Sec. 3609</b> Removing Goods from Customs Custody	
		<b>Sec. 3610</b> Failure to Keep Importation Records and Give Full Access to Customs Officers	
		<b>Sec. 3611</b> Failure to Pay Correct Duties and Taxes on Imported Goods	
		<b>Sec. 3612</b> Violations of Tariff and Customs Laws and Regulations in General	
		<b>Republic Act No. 4712</b> ( June 18, 1966) An Act Amending Certain Sections of the TCCP, Sec. 2	

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
h. Appeal procedures;		<b>Sec. 1602</b> Tentative Liquidation	<b>Unnumbered Memo</b> (July 6, 2012) Elevation to the Central Valuation Classification Review and Ruling Committee (CVCRRRC) of all VCRC cases on poultry and meat shipments filed in all ports of entry which have remained pending three (3) calendar months from the time the same were initiated in the Ports as indicated in the docket books pursuant to CMO 7-2006
		<b>Sec. 2308</b> Protest and Payment Upon Protest in Civil Matters	<b>Unnumbered Memo</b> (March 29, 2011) VCRC Resolution for review by the Central Valuation Classification Review and Ruling Committee
		<b>Sec. 2309</b> Protest Exclusive Remedy in Protestable Case	<b>CMO 45-2009</b> (October 6, 2009) Supplemental Guidelines in the Implementation of CMO 27-2009 regarding Tentative Release
		<b>Sec. 2310</b> Form and Scope of Protest	<b>CMO 7-2006</b> ( ) Establishment of Central Valuation Classification Review and Ruling Committee
		<b>Sec. 2311</b> Samples to be Furnished by Protesting Parties	<b>CMO 3-2002</b> (January 2, 2002) Amendment of CMO 27-99 on the procedure in protest cases against the determination of the customs value and tariff classification of imported goods under the WTO valuation regime
		<b>Sec. 2312</b> Decision or Action of Collector in Protest and Seizure Cases	<b>CMO 37-2001</b> (December 1, 2001) Revised Cargo Clearance Procedure to Implement RA 9135 and CAO 5-2001
		<b>Sec. 2313</b> Review by Commissioner	CMO 27-1999A
		<b>Sec. 2314</b> Notice of Decision of Commissioner	<b>CMO 27-1999</b> (December 28, 1999) Procedures In Protest Cases On The Determination Of The Customs Value Of Imported Goods Under The WTO Valuation Regime

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Sec. 2315</b> Supervisory Authority of Commissioner and Secretary of Finance in Certain Cases	<b>CMO 10-1999</b> (May 6, 1999) In seizure and forfeiture cases on automatic review or appeal including settlement and redemption cases, the decision rendered thereon by the District Collector together with the entire records, thereof shall be forwarded to the Legal Service. Attention: Chief, Appellate Division
		<b>Republic Act No. 9282</b> (March 30, 2004) An Act Expanding The Jurisdiction Of The Court Of Tax Appeals (CTA), Elevating Its Rank To The Level Of A Collegiate Court With Special Jurisdiction And Enlarging Its Membership, Amending For The Purpose Certain Sections Or Republic Act No. 1125, As Amended, Otherwise Known As The Law Creating The Court of Tax Appeals, And For Other Purposes	
i. Agreements or parts thereof with any country or countries relating to importation, exportation or transit;		<b>Executive Order 850</b> (December 23, 2009) Modifying the Rates of Duty on Certain Imported Articles as Provided for Under the Tariff and Customs Code of 1978, as Amended in Order to Implement the Commitment to Eliminate the Tariff Rates on the Remaining Products in the Inclusion List in Year 2010 Under the Common Effective Preferential Tariff (CEPT) Scheme for the ASEAN Free Trade Area (AFTA)/ASEAN Trade In Goods Agreement (ATIGA)	<b>CMO 6-2013</b> (December 12, 2013) Implementation of the Memorandum of Understanding Among Governments of the Participating Member States of the Association of the Southeast Asian Nations on the Second Pilot Project for the Implementation of a Regional Self-Certification System

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Executive Order 814</b> (June 30, 2009) Modifying the Rates of Duty on Certain Imported Articles as Provided for Under the Tariff and Customs Code of 1978, as Amended in Order to Implement the 2009-2012 Philippine Schedule of Tariff Reduction Under the Normal Track of the ASEAN-China Free Trade Area on Certain Products and to Implement the Transfer of Certain Tariff Lines from the Sensitive Track to the Normal Track Category of the ASEAN-China Free Trade	<b>CMC 154-2008</b> MOU between Korea Customs Service (KCS) of the Republic of Korea and the Bureau of Customs of the Republic of the Philippines on the Pilot Project for the Conveyance Security Device System
		<b>Executive Order 618</b> (April 23, 2007) Modifying the Rates of Duty on Certain Imported Articles as Provided for Under the Tariff and Customs Code of 1978, as Amended in Order to Implement the Commitment to Grant Reciprocal Tariff Rate Treatment on Tariff Lines Included in the Sensitive Track of the ASEAN-China Free Trade	
		<b>Executive Order 613</b> (April 17, 2007) Modifying the Rates of Duty on Certain Imported Articles as Provided for Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment to Reduce the Tariff Rates on Certain Products Included in the Normal Track of the ASEAN-China Free Trade Area	

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Executive Order 487</b> (January 12, 2006) Modifying the Rates of Duty on Certain Imported Articles as Provided for Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment to Reduce the Tariff Rates on Certain Products Included in the Normal Track of the ASEAN-China Free Trade Area	
		<b>Executive Order 485</b> (December 29, 2005) Modifying the Rates of Duty on Certain Imported Articles as Provided for Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment to Reduce the Tariff Rates on Certain Products to Zero Percent Under the Early Harvest Programme of the 1 <sup>st</sup> ASEAN-China Free Trade Area	
		<b>Executive Order 812</b> (June 15, 2009) Modifying the Rates of Duty on Certain Imported Articles as Provided for Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment to Reduce the Tariff Rates on Ninety Percent (90%) of the Products in the Normal Track to Zero With Flexibility Under the ASEAN-Korea Free Trade Area (AKFTA)	



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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Executive Order 639</b> (July 21, 2007) Modifying the Rates of Duty on Certain Imported Articles as Provided for Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment to Reduce the Tariff Rates on Certain Products Included in the Normal Track of the ASEAN-Korea Free Trade Area (AKFTA)	
		<b>Executive Order 638</b> (July 21, 2007) Modifying the Rates of Duty on Certain Imported Articles as Provided Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment to Grant Reciprocal Tariff Rate Treatment on Tariff Lines Included in the Sensitive Track of the ASEAN-Korea Free Trade Area (AKFTA)	
		<b>Executive Order No. 767</b> (November 7, 2008) Modifying the Rates of Duty on Certain Imported Articles as Provided Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment to Reduce Tariff Rates on Certain Products Included in the Agreement Between the Republic of the Philippines and Japan for an Economic Partnership	

## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Executive Order No. 852</b> (December 23, 2009) Modifying the Rates of Duty on Certain Imported Articles as Provided Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment Under the Trade In Goods Chapter of the Agreement on Comprehensive Economic Partnership Among Member States of the Association of Southeast Asian Nations and Japan	
		<b>Executive Order No. 851</b> (December 23, 2009) Modifying the Rates of Duty on Certain Imported Articles as Provided Under the Tariff and Customs Code of 1978, as Amended, in Order to Implement the Commitment on Trade In Goods Chapter of the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	
		<b>Executive Order No. 25</b> (February 10, 2011) Modifying The Rates of Duty on Certain Imported Articles As Provided For Under The TCCP of 1978 (PD 1464), As Amended, In Order To Implement The Commitments In The Agreement On Trade In Goods Under the Framework Agreement on Comprehensive Economic Cooperation Between The Association Of Southeast Asian Nations (ASEAN) And The Republic of India	

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
(j) Procedures relating to the administration of tariff quotas.		<b>Executive Order No. 834</b> (October 15, 2009) Authorizing the National Food Authority/Food Terminal Incorporated and the Philippines Trading Corporation to Intervene in the Stabilization of the Supply and Price of Basic Items	<b>Unnumbered Memo 2014-05-006</b> (May 12, 2014) Dept. of Agriculture information that there are importers of poultry rind, skin, fats and offal who did not apply for Minimum Access Volume (MAV) and did not pay SSG/Attaching RA 8800
			<b>Unnumbered Memo 2014-01-010</b> (January 27, 2014) Dept of Agriculture MAV Access Volume Licenses And Their Total Allocations
			<b>CMC 27-2014</b> (February 26, 2014) NFA's General Guidelines for the 2014 Minimum Access Volume-Country Specific Quota (MAV-CSQ)
			<b>CMC 64-2013</b> (April 2, 2013) Resolution No. 323 entitled, "Resolution Urging the Department of Agriculture, the Bureau of Customs and Other Concerned Agencies to Adopt the Recommendations of the Special Committee on Agriculture and Food of the House of Representatives with Reference to the Investigation on the Importation of Chicken and Hog Meat and Other Meat Products under the Minimum Access Volume (MAV)"
			<b>CMO 36-2013</b> (February 19, 2013) MAV Management Committee, List of Minimum Access Volume (MAV) Licenses and their Total Allocations (Regular and SDP) for 2013 Beginning Year Pool (BYP)
			<b>CMC 265-2012</b> (November 21, 2012) Department of Agriculture Memorandum Circular No. 05, "Clarification on the Arrival Period of All Rice Importation under the Minimum Access Volume (MAV) 2012"

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
			<b>CMC 56-2012</b> (March 1, 2012) MAV Management Committee, List of Minimum Access Volume (MAV) Licenses and Allocations for 2012 Beginning Year Pool (BYP)
1.2. Nothing in these provisions shall be construed as requiring the publication or provision of information other than in the language of the Member except as stated in paragraph 2.2			
<b>Section I- Article 1.2. Information Available Through Internet</b>	Category A		
2.1. Each Member shall make available, and update to the extent possible and as appropriate, the following through the internet	Mandatory		
(a) A description of its importation, exportation and transit procedures, including appeal procedures, that informs governments, traders and other interested parties of the practical steps needed to import and export, and for transit;			
(b) The forms and documents required for importation into, exportation from, or transit through the territory of that Member;			
(c) Contact information on enquiry points			
2.2. Whenever practicable, the description referred to in subparagraph 2.1 (a) shall also be made available in one of the official languages of the WTO.			

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
2.3. Members are encouraged to make available further trade-related information through the internet, including relevant trade-related legislation and other items referred to in paragraph 1.1.			<b>CMC 94-2013</b> (May 20,2013) Amendment of the Convention Establishing a Customs Cooperation Council, Adopted by the Customs Cooperation Council at Brussels on June 30, 2007
			<b>CMC 121-2012</b> (June 11, 2012)UNSC Resolution regarding entities and list of items, materials, equipment, goods and technology related to ballistic missile programs of the Democratic People's Republic of Korea (DPRK)
			<b>CMC 180-2010</b> (September 14, 2010) Note Verbal No. 689 dated 5th August 2010 from the Embassy of Kingdom of Belgium re: Deposit of the Act of Acceptance of the Amendment of the Convention establishing a Customs Co-operation Council, adopted by the Customs Co-operation Council at Brussels on the 30th day of June 2007 by: Ireland on the 26th of July 2010
			<b>CMC 171-2010</b> (August 23, 2010) Note Verbal No. 689 dated 10th August 2010 from the Embassy of Kingdom of Belgium re: Deposit of the Act of Acceptance of the Amendment of the Convention establishing a Customs Co-operation Council, adopted by the Customs Co-operation Council at Brussels on the 30th day of June 2007 by: the Republic of Azerbaijan on the 29th March 2010
<b>Section I- Article 1.3. Enquiry Points</b>	Category A		
3.1. Each Member shall, within its available resources, establish or maintain one or more enquiry points to answer reasonable enquiries of governments, traders, and other interested parties on matters covered by paragraph 1.1 and to provide the required forms and documents referred to in subparagraph 1.1(a).	Mandatory	<b>Senate Bill 1733 of 2013</b> An Act Implementing The People's Right To Information And The Constitutional Policies Of Full Public Disclosure And Honesty In The Public Service And For Other Purposes	<b>Unnumbered Memo</b> (January 30, 2012) Public Assistance Desk

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
3.2. Members of a customs union or involved in regional integration may establish or maintain common enquiry points at the regional level to satisfy the requirement of paragraph 3.1 for common procedures.			
3.3. Members are encouraged not to require the payment of a fee for answering enquiries and providing required forms and documents. If any, Members shall limit the amount of their fees and charges to the approximate cost of services rendered.			
3.4. The enquiry points shall answer enquiries and provide the forms and documents within a reasonable time period set by each Member, which may vary depending on the nature or complexity of the request.			
<b>Section I- Article 1.4. Notification</b>	Category A		
4.1. Each Member shall notify the Committee of:	Mandatory		
(a) The official place(s) where the items in subparagraphs 1.1(a) to (j) have been published;			
(b) The Uniform Resource Locators (URLs) of website(s) referred to in paragraph 2.1; and			
(c) The contact information of the enquiry points referred to in paragraph 3.1.			
<b>Section I- Article 2: Opportunity to Comment, Information Before Entry Into Force and Consultation</b>			
<b>Section I- Article 2.1. Opportunity to Comment and Information Before Entry Into Force</b>	Category A		

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
1.1. Each Member shall, to the extent practicable and in a manner consistent with its domestic law and legal system, provide opportunities and an appropriate time period to traders and other interested parties to comment on the proposed introduction or amendment of laws and regulations of general application related to the movement, release, and clearance of goods, including goods in transit.	Mandatory		Examples of Consultation: <b>CSO 27-2006</b> BOC Asycuda World eCustoms Project-Stakeholders' Briefing on Import Processes on April 18, 2006: <b>CSO 12-2006</b> Stakeholders' Briefing of Export Processes to be held on the 17th of March 2006
1.2. Each Member shall, to the extent practicable and in a manner consistent with its domestic law and legal system, ensure that new or amended laws and regulations of general application related to the movement, release, and clearance of goods, including goods in transit, are published or information on them made otherwise publicly available, as early as possible before their entry into force, in order to enable traders and other interested parties to become acquainted with them.		Executive Order No. 292 Instituting The " <b>Administrative Code of 1987</b> " (July 25, 1987), Book VII, Chapter 1, Sec. 3 Filing - (1) Every agency shall file with the University of the Philippines Law Center three (3) certified copies of every rule adopted by it.	
		Executive Order No. 292 Instituting The " <b>Administrative Code of 1987</b> " (July 25, 1987), Book I, Chapter V, Sec. 18 When Laws Take Effect - Laws shall take effect after fifteen (15) days following the completion of their publication in the Official Gazette or in a newspaper of general circulation, unless it is otherwise provided	

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Republic Act No. 386</b> (June 18, 1949) An Act To Ordain And Institute The Civil Code Of The Philippines, Chapter 1, Article 2. Laws shall take effect after fifteen days following the completion of their publication in the Official Gazette	
1.3 Changes to duty rates or tariff rates, as well as measures that have a relieving effect or whose effectiveness would be undermined by prior publication, measures applied in urgent circumstances, or minor changes to domestic law and legal system are excluded from paragraphs 1.1 and 1.2. above			
<b>Section I- Article 2.2. Consultations</b>			
Each Member shall, as appropriate, provide for regular consultations between its border agencies and traders or other stakeholders located within its territory.			
<b>Section I- Article 3: Advance Rulings</b>	Category A		
<b>Section I- Article 3</b>			
1. Each Member shall issue an advance ruling in a reasonable, time-bound manner to the applicant that has submitted a written request containing all necessary information. If a Member declines to issue an advance ruling, it shall promptly notify the applicant in writing, setting out the relevant facts and the basis for its decision.	Mandatory	<b>Sec. 1313</b> Information Furnished on Classification and Value	<b>CMO 7-1977</b> (February 10, 1977) Processing of Requests for Value/Classification Information (RVIC)
2. A Member may decline to issue an advance ruling to the applicant where the question raised in the application:			



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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
(a) is already pending in the applicant's case before any governmental agency, appellate tribunal, or court; or			
(b) has already been decided by any appellate tribunal or court.			
3. The advance ruling shall be valid for a reasonable period of time after its issuance unless the law, facts, or circumstances supporting that ruling have changed.			
4. Where the Member revokes, modifies, or invalidates the advance ruling, it shall provide written notice to the applicant setting out the relevant facts and the basis for its decision. Where a Member revokes, modifies, or invalidates advance rulings with retroactive effect, it may only do so where the ruling was based on incomplete, incorrect, false, or misleading information.			
5. An advance ruling issued by a Member shall be binding on that Member in respect of the applicant that sought it. The Member may provide that the advance ruling is binding on the applicant.			
6. Each Member shall publish, at a minimum:			
(a) the requirements for the application for an advance ruling, including the information to be provided and the format;			
(b) the time period by which it will issue an advance ruling; and			

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(c) the length of time for which the advance ruling is valid.			
7. Each Member shall provide, upon written request of an applicant, a review of the advance ruling or the decision to revoke, modify, or invalidate the advance ruling.			
8. Each Member shall endeavor to make publicly available any information on advance rulings which it considers to be of significant interest to other interested parties, taking into account the need to protect commercially confidential information.			
9. Definitions and scope:			
(a) An advance ruling is a written decision provided by a Member to the applicant prior to the importation of a good covered by the application that sets forth the treatment that the Member shall provide to the good at the time of importation with regard to:			
(i) the good's tariff classification; and			
(ii) the origin of the good.			
(b) In addition to the advance rulings defined in subparagraph (a), Members are encouraged to provide advance rulings on:			
(i) the appropriate method or criteria, and the application thereof, to be used for determining the customs value under a particular set of facts;			
(ii) the applicability of the Member's requirements for relief or exemption from customs duties;			

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(iii) the application of the Member's requirements for quotas, including tariff quotas; and			
(iv) any additional matters for which a Member considers it appropriate to issue an advance ruling.			
(c) An applicant is an exporter, importer or any person with a justifiable cause or a representative thereof.			
d) A Member may require that the applicant have legal representation or registration in its territory. To the extent possible, such requirements shall not restrict the categories of persons eligible to apply for advance rulings, with particular consideration for the specific needs of small and medium-sized enterprises. These requirements shall be clear and transparent and not constitute a means of arbitrary or unjustifiable discrimination.			
<b>Section I- Article 4: Appeal or Review Procedures</b>	Category A		
<b>Section I- Article 4.1. Right to Appeal or Review</b>			
1.1. Each Member shall provide that any person to whom customs issues an administrative decision has the right, within its territory, to:	Mandatory		

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(a) an administrative appeal to or review by an administrative authority higher than or independent of the official or office that issued the decision; and/or		<b>Sec. 2313</b> Review by Commissioner	<b>Unnumbered Memo</b> (July 6, 21012) Elevation to the Central Valuation Classification Review and Ruling Committee (CVCRRRC) of all VCRC cases on poultry and meat shipments filed in all ports of entry which have remained pending three (3) calendar months from the time the same were initiated in the Ports as indicated in the docket books pursuant to CMO 7-2006
		<b>Sec. 2315</b> Supervisory Authority of Commissioner and Secretary of Finance in Certain Cases	<b>Unnumbered Memo</b> (March 29, 2011) VCRC Resolution for review by the Central Valuation Classification Review and Ruling Committee
(b) a judicial appeal or review of the decision.		<b>Sec. 2402</b> Review by Court of Tax Appeals - The party aggrieved by the ruling of the Commissioner in any matter brought before him upon protest or by his action or ruling in any case of seizure may appeal to the Court of Tax Appeals, in the manner and within the period prescribed by law and regulations (Amended by Sec. 7, paragraph a (4) of R.A. No. 9282, (New Court of Tax Appeals Law, March 30, 2004)	

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		<b>Republic Act No. 9282</b> (March 30, 2004) An Act Expanding The Jurisdiction Of The Court Of Tax Appeals (CTA), Elevating Its Rank To The Level Of A Collegiate Court With Special Jurisdiction And Enlarging Its Membership, Amending For The Purpose Certain Sections Or Republic Act No. 1125, As Amended, Otherwise Known As The Law Creating The Court of Tax Appeals, And For Other Purposes	
1.2. The legislation of a Member may require that an administrative appeal or review be initiated prior to a judicial appeal or review.		<b>Sec. 2315</b> Supervisory Authority of Commissioner and Secretary of Finance in Certain Cases -	
		<b>Sec. 2402</b> Review by Court of Tax Appeals - The party aggrieved by the ruling of the Commissioner in any matter brought before him upon protest or by his action or ruling in any case of seizure may appeal to the Court of Tax Appeals, in the manner and within the period prescribed by law and regulations (Amended by Sec. 7, paragraph a (4) of R.A. No. 9282, (New Court of Tax Appeals Law, March 30, 2004)	
1.3. Each Member shall ensure that its procedures for appeal or review are carried out in a nondiscriminatory manner.			

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1.4. Each Member shall ensure that, in a case where the decision on appeal or review under subparagraph 1.1(a) is not given either: (i) within set periods as specified in its laws or regulations; or (ii) without undue delay the petitioner has the right to either further appeal to or further review by the administrative authority or the judicial authority or any other recourse to the judicial authority.			
1.5. Each Member shall ensure that the person referred to in paragraph 1.1 is provided with the reasons for the administrative decision so as to enable such a person to have recourse to procedures for appeal or review where necessary.			
1.6. Each Member is encouraged to make the provisions of this Article applicable to an administrative decision issued by a relevant border agency other than customs.			
<b>Section I- Article 5: Other Measures To Enhance Impartiality, Non-Discrimination and Transparency</b>			
<b>Section I- Article 5.1. Notifications for enhanced controls or inspection</b>			
Where a Member adopts or maintains a system of issuing notifications or guidance to its concerned authorities for enhancing the level of controls or inspections at the border in respect of foods, beverages, or feedstuffs covered under the notification or guidance for protecting human, animal, or plant life or health within its territory, the following disciplines shall apply to the manner of their issuance, termination, or suspension:	Mandatory		<b>CMC 125-2012</b> (June 13, 2012) FDA Circular No. 2012-003, " Declaring Unregistered Slimming Products to be Imminently Injurious, Unsafe, or Dangerous and Ordering the Recall, Ban or Seizure from Public sale or Distribution"

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			<b>CMC 33-2011</b> (February 21, 2011) FDA Action with Regards to Importation of Poppy Seeds and Poppy Seeds Containing Products
(a) the Member may, as appropriate, issue the notification or guidance based on risk;			
(b) the Member may issue the notification or guidance so that it applies uniformly only to those points of entry where the sanitary and phytosanitary conditions on which the notification or guidance are based apply;			
(c) the Member shall promptly terminate or suspend the notification or guidance when circumstances giving rise to it no longer exist, or if changed circumstances can be addressed in a less trade-restrictive manner; and			
(d) when the Member decides to terminate or suspend the notification or guidance, it shall, as appropriate, promptly publish the announcement of its termination or suspension in a non-discriminatory and easily accessible manner, or inform the exporting Member or the importer.			
<b>Section I- Article 5.2. Detention</b>	Category A		
A Member shall promptly inform the carrier or importer in case of detention of goods declared for importation, for inspection by customs or any other competent authority.	Mandatory	<b>Sec. 2202</b> Special Surveillance for Protection of Customs Revenue and Prevention of Smuggling	<b>CAO 9-1993</b> (November 16, 1993) Rules and Regulations Governing the Issuance of Warrants of Seizure and Detention (WSD), the Conduct of Seizure Proceedings and the Procedure in Appeals to the Commissioner of Customs and to the Secretary of Finance

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		<b>Sec. 2205</b> Exercise of Power of Seizure and Arrest	<b>CMO 71-1990</b> Summary of Seizure Procedures
		<b>Sec. 2210</b> Right to Search Vessels or Aircrafts and Persons or Articles Conveyed Therein	<b>CMO 47-1990</b> Preparation and Procedures in Issuance of WSD
<b>Section I- Article 5.3. Test Procedures</b>	Category A		
3.1. A Member may, upon request, grant an opportunity for a second test in case the first test result of a sample taken upon arrival of goods declared for importation shows an adverse finding.	Non-Mandatory		<b>CMO 12-2011</b> (March 3, 2011) Requiring the Submission of the Results of Laboratory Analysis by the Sugar Regulatory Administration of All Food Preparations Declared as Pre-Mixed Sugar Concentrates
			<b>CMO 36-1993</b> (August 5, 1993) Chemical/Pharmaceutical Shipments Requiring Mandatory Referral for Laboratory Analysis
3.2. A Member shall either publish, in a non-discriminatory and easily accessible manner, the name and address of any laboratory where the test can be carried out or provide this information to the importer when it is granted the opportunity provided under paragraph 3.1.			
3.3. A Member shall consider the result of the second test, if any, conducted under paragraph 3.1, for the release and clearance of goods and, if appropriate, may accept the results of such test.			
<b>Section 1-Article 6: Disciplines on Fees And Charges Imposed on or in Connection With Importation and Exportation</b>			
<b>Section 1-Article 6.1. General Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation</b>	Category A		



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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
1.1. The provisions of paragraph 1 shall apply to all fees and charges other than import and export duties and other than taxes within the purview of Article III of GATT 1994 imposed by Members on or in connection with the importation or exportation of goods.	Mandatory	<b>Sec. 3301</b> Customs Fees and Charges	<b>Accountable Forms only</b> <b>CMO 12-2001</b> (June 6, 2001) Selling Price of Accountable Forms
		<b>DOF-DBM-NEDA Joint Circular No. 1-2013</b> (January 30, 2013) – Implementing Rules and Regulations of Administrative Order No. 31, Series of 2012, on the Rationalization of Rates of Fees and Charges, Increase in Existing Rates, and Imposition of New Fees and Charges.	<b>CAO 1-1994</b> (March 3, 1994) Amendment to Paragraph 3 of CAO 9-92
		<b>Administrative Order No. 31, s. 2012</b> (October 01, 2012) – directs and authorizes all heads of departments, bureaus, commissions, agencies, offices and instrumentalities of the national government, including government-owned and/or controlled corporations (GOCCs), to rationalize the rates of their fees and charges, increase their existing rates and impose new fees and charges;	<b>Customs fees &amp; other charges</b> <b>CAO 2-2001</b> (May 21, 2001) New Rates of Customs Fees and Other Charges
		<b>NEDA Circular No. 1-2010</b> (August 11, 2010) – Amendments to NEDA Circular No. 01-2008, guidelines for the evaluation of new or increased fees proposed by departments, bureaus, commissions, agencies, offices, and instrumentalities of the national government including GOCCs requiring prior NEDA Board clearance under Memorandum Circular No. 137, series of 2007	<b>CAO 9-1992</b> New rates of customs and charges

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		<b>NEDA Circular No. 01-2008</b> (July 25, 2008) - Guidelines for the evaluation of new or increased fees proposed by departments, bureaus, commissions, agencies, offices, and instrumentalities of the National Government including GOCCs requiring prior NEDA Board Clearance under Memorandum Circular No. 137, series of 2007.	<b>Customs Brokerage Fees</b> <b>CAO 1-2001</b> (May 21, 2001) New Rates of Customs Brokerage Fees
		<b>NEDA Circular No. 01-2007</b> (October 31, 2007) – Guidelines for the evaluation of new or increased fees proposed by departments, bureaus, commissions, agencies, offices, and instrumentalities of the national government including GOCCs requiring prior NEDA Board Clearance Under Memorandum Circular (MC) No. 137, Series of 2007	<b>Container &amp; Security Fees</b> <b>CAO 4-2007</b> Guidelines For The Collection Of The Container Security Fee Under Executive Order No. 592 s. 2006
		<b>MC No. 137</b> (July 30, 2007) - requires all heads of departments, bureaus, commissions, agencies, offices, and instrumentalities of the National Government including GOCCs to seek prior clearance from the National Economic and Development Authority (NEDA) Board before authorizing the imposition of new fees or increases in existing fees.	<b>SGL Fee</b> <b>AO 6-2003</b> Amendments to CAO 2-2000/Establishing the Super Green Lane Import Processing Facility
		<b>DOF-DBM Joint Circular No. 2-2004</b> (December 6, 2004) – reminder to all departments, bureaus, commissions, agencies, offices to implement the provisions of EO 197; and	<b>clearance fees</b> <b>CAO 2-1994</b> (March 18, 1994) Rate of Service Fee for the Advance/Express Clearance Processing of Green Coded Containerized Shipments

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		<b>DOF Memorandum Circular No. 1-2001</b> (November 7, 2001) – Supplemental Guidelines to Facilitate the Monitoring of Collections from Fees and Other Charges;	<b>CMO 53-1991</b> Collection of Entrance and Clearance Fees on Vessels Engaged in Domestic/Coastwise Trade
		<b>DOF-DBM Joint Circular No. 2000-2</b> (April 4, 2000) – Implementing Rules and Regulations for Executive Order Nos. 197 and 218;	<b>Other Customs Fees and Charges</b> <b>CAO 8-1994</b> (October 24, 1994) Other Customs Fees and Charges
		<b>Executive Order 218</b> (March 15, 2000) Reactivating the Task Force on Fees and Charges, Expanding Its Membership and Functions and Providing Guidelines for the Review of the Proposed Rate Increase of Fees and Charges by National Government Agencies and Government Owned or Controlled Corporations Under EO 197, Series of 2000	<b>CAO 3-1994</b> (March 18, 1994) Other Customs Fees and Charges
		<b>Executive Order No. 197</b> (January 13, 2000) – directs all departments, bureaus, commissions, agencies, offices and instrumentalities of the national government including GOCCs to increase rates of fees by not less than 20%;	<b>cigars</b> <b>CAO 4-2001</b> (October 1, 2001) Amendment to CAO No. 2-2001

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		<b>Administrative Order No. 255</b> (February 20, 1996) – creates a Task Force on the Revision of Fees and Charges. The Task Force functions are: Devise a system which will: -> synchronize accounting/reporting of collections from fees and charges by agencies and the reports of DOF, DBM, BTr, NTRC and National Accounting Office; and -> insure the monitoring of the revision of fees and charges by agencies concerned Submit report of recommendations to the President through the Secretaries of DOF and DBM;	<b>CMO 43-1994</b> (October 10, 1994) Guidelines for the Collection of the Customs Service Fee under CAO 7-94 and Supervision Fee under CMO 22-93 on Foreign Transshipments of Cigarettes
		<b>Executive Order No. 159</b> (February 23, 1994) – directs all departments, bureaus, commissions, agencies, offices and instrumentalities of the national government including GOCCs to increase rates of fees by not less than 20%;	<b>CAO 7-1994</b> (September 9, 1994) Rate of Customs Fees and Charges for the Transshipment of Cigars and/or Cigarettes
		<b>Presidential Memorandum Circular No. 121</b> (November 2, 1990) – directs all departments, bureaus, commissions, agencies, offices and instrumentalities of the national government including GOCCs to revise fees at just and reasonable rates sufficient to cover administrative cost;	<b>storage &amp; other charges</b> <b>CAO 1-2013</b> (April 11, 2013) Amendment to CAO 7-2007 providing for New Rates of Services, Storage and Other Charges on Articles/Merchandise Stored at Customs Bonded Warehouse Nos. 31, 55, 83, 124, 125, 128, 158 and 182 Operated by Philippine Skylanders, Inc., Philippine Airlines, Paircargo, Delbros, CargoHaus, DHL Philippines, Miascor Logistics, and TMW Worldwide Express, Within NAIA Complex

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Presidential Memorandum Circular No. 115</b> (April 24, 1990) – authorizes departments, bureaus, offices, and agencies to increase fees by not more than 10%;	<b>CAO 7-2007</b> Amendment to CAO 3-2004 Providing for New Rates of Services, Storage and Other Charges on Articles/Merchandise Stored at Customs Bonded Nos. 31, 55, 83, 124, 125, 128, 158 and 182 Operated by Philippine Skylanders, Inc., Philippine Airlines, Paircargo, Delbros, Cargohaus, DHL Philippines, Miascor Logistics, and TMW Worldwide Express, Within NAIA Complex
		<b>Executive Order No. 292</b> s. 1987 (Administrative Code of 1987) – Sec.54, Chapter 12, Book IV – authorizes heads of bureaus, offices or agencies, upon approval of the department head, to charge and collect the cost of the services rendered by them	<b>CAO 3-2004</b> Amendments to CAO 3-2000 Providing for New Rates Service, Storage and Other Charges on Articles/Merchandise Stored at Customs Bonded Warehouses No. 31, 55, 83, 124, 128 and 158 Operated by Philippine Skylanders, Inc. Philippine Airlines, Paircargo, Debros, Cargohaus (Formerly U-Warehouse), DHL Philippines and Miascor Logistics Respectively NAIA Complex
		<b>Batas Pambansa Blg. 325</b> (December 27, 1982) – authorizes heads of ministries, offices, agencies and commissions of the national government, Supreme Court and Constitutional Bodies to revise fees and charges at rates sufficient to cover administrative cost and where practicable, be uniform for similar or comparable services/functions;	<b>CAO 3-2000</b> (March 24, 2000) Amendment to CAO 1-95 Providing New Rates of Service, Storage and Other Charges on Articles/Merchandise Stored at Customs Bonded Warehouses No. 31, 55, 83, 124, 128 and 158 Operated by Philippine Skylanders, Inc. Philippine Airlines, Paircargo, Debros, Cargohaus (Formerly U-Warehouse), DHL Philippines and Miascor Logistics Respectively NAIA Complex
			<b>CAO 3-1997</b> (September 17, 1997) Schedule of Service, Storage and Other Charges on Articles/Merchandise Stored at Customs Bonded Warehouse No. 36 Operated by U-Freight Phils., Inc. at the Mactan-Cebu International Airport Complex

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			<b>CMO 24-2001</b> (September 11, 2001) Rates Charged by CY/CFS-OCZ operators for Consolidated Import Cargo
			<b>Arrastre Charges &amp; Wharfage Dues CMO 7-2014</b> (February 18, 2014) Schedule of Cargo Handling Tariff Arrastre Charges and Wharfage Dues for Assessment Purposes at MICT & South Harbor
			<b>Warehousing Registration Fee CAO 1-2000</b> (November 29, 2000) Annual Registration Fee of Importers
1.2. Information on fees and charges shall be published in accordance with Article 1. This information shall include the fees and charges that will be applied, the reason for such fees and charges, the responsible authority and when and how payment is to be made.		<b>Sec. 3301</b> Customs Fees and Charges- for services rendered and documents issued by the BOC, fees shall be charged and collected, by affixing documentary customs stamps in the correct amount upon the document or any paper which is the subject of the charge and by the cancellation of such stamps in the manner prescribed by the Commissioner, and no such document or any other paper shall be issued or granted by any customs official until the correct amount of stamps shall have been affixed and cancelled: Provided, however, that fees of twenty pesos or over may be paid in cash	
1.3. An adequate time period shall be accorded between the publication of new or amended fees and charges and their entry into force, except in urgent circumstances. Such fees and charges shall not be applied until information on them has been published.		<b>DOF-DBM-NEDA Joint Circular No. 1-2013 (January 30, 2013), Sec. 7.3 -</b> The new/revised rates of fees and charges shall become effective fifteen (15) days following the completion of the public information requirement	

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		<b>DOF-DBM-NEDA Joint Circular No. 1-2013 (January 30, 2013), Sec. 8 Public Information and Publication -</b> Upon approval of the new/revised rates of fees and charges, the concerned NGA or GOCC shall inform the public of such new/revised rates by publishing the new/revised schedule of fees and charges in a newspaper of general circulation in the Philippines or posting it in a conspicuous place in the office premises, both at the head or central office and in all field or branch offices nationwide, and posting it in agency's website...	
		<b>DOF-DBM-NEDA Joint Circular No. 1-2013 (January 30, 2013), Sec. 5.5 -</b> The proposed new/revised rates shall, when required by the agency's charter or other applicable laws, or where appropriate, such as when the proposal is expected to have a significant social impact, be subjected to a public hearing or stakeholder consultation before approval. In cases where the conduct of a public hearing or consultation is not mandated by law, this shall be upon the sound discretion of the head of the agency concerned. In any case, any proposal for new/revised rates shall be posted in the agency's office premises and website for at least thirty (30) days before the process of final determination and approval to allow for a period for comments or feedback from the public	

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
1.4. Each Member shall periodically review its fees and charges with a view to reducing their number and diversity, where practicable.		<b>DOF-DBM-NEDA Joint Circular No. 1-2013 (January 30, 2013), Sec. 1.3</b> - In the determination of rates of new and/or existing fees and charges, a balance between recovering the costs of services rendered and the socio-economic impact of their imposition shall be sought. Thus the evaluation of new or increased fees and charges needs to be coordinated with stakeholders to ensure that rates are just and reasonable and to minimize, if not avoid, unintended impact on established national priorities and the general public.	
<b>Section 1-Article 6.2. Specific disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation</b>	Category A		
2.1. Fees and charges for customs processing			
(i) shall be limited in amount to the approximate cost of the services rendered on or in connection with the specific import or export operation in question; and		<b>Sec. 3301 Customs Fees and Charges-</b> for services rendered and documents issued by the BOC, fees shall be charged and collected, by affixing documentary customs stamps in the correct amount upon the document or any paper which is the subject of the charge and by the cancellation of such stamps in the manner prescribed by the Commissioner, and no such document or any other paper shall be issued or granted by any customs official until the correct amount of stamps shall have been affixed and cancelled: Provided, however, that fees of twenty pesos or over may be paid in cash	



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(ii) are not required to be linked to a specific import or export operation provided they are levied for services that are closely connected to the customs processing of goods.			
<b>Section 1-Article 6.3. Penalty Disciplines</b>	Category A		
3.1 For the purpose of paragraph 3, the term "penalties" shall mean those imposed by a Member's customs administration for a breach of the Member's customs laws, regulations, or procedural requirements.		<b>Sec. 2501</b> Failure to Pay Liquidated Charges	<b>CAO 3-2015</b> (March 10, 2015) Amended and Consolidated Guidelines and Procedures for the Imposition of Penalties Arising from Post-Entry Audits
		<b>Sec. 2501-A</b> Unauthorized Withdrawal of Imported Articles	<b>CAO 6-2014</b> (October 23, 2014) Guidelines on the Imposition of Surcharge under Section 2503 of the TCCP, as amended
		<b>Sec. 2503</b> Undervaluation, Misclassification and Misdeclaration in Entry	<b>CAO 1-2014</b> (January 22, 2014) Guidelines on the Imposition of Surcharge under Section 2503 of the TCCP
		<b>Sec. 2504</b> Failure or refusal of Party to Give Evidence or Submit Documents for Examination	<b>CAO 2-2013</b> (May 2, 2013) Amendment to CAO 1-2007 on Penalties Related to Inward Foreign Manifest and Consolidated Cargo
		<b>Sec. 2505</b> Failure to Declare Baggage	<b>CAO 3-2009</b> (October 9, 2009) Amendment to CAO 1-2007: Penalties Related to Inward Cargo Manifest and Consolidated Cargo Manifest
		<b>Sec. 2506</b> Breach of Bond	<b>CMO 26-2009</b> (July 10, 2009) Guidelines in the Computation and/or Determination of the Fine Imposable on the Seized Goods and Redemption Value of the Forfeited Goods for Settlement and Redemption Pursuant to Section 2307 of the TCCP, as Amended

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		<b>Sec. 2513</b> Vessel or Aircraft Departing Before Entry Made	<b>CMO 40-2008</b> (December 4, 2008) Implementing CAO No. 8-2008, Requiring Electronic Lodgment of Goods Declarations and Imposing Administrative Sanction for Non-Compliance with the Requirement
		<b>Sec. 2514</b> Obstruction to Boarding Official	<b>CAO 8-2008</b> (October 20, 2008) Requiring Electronic Lodgment of Goods Declarations and Imposing Administrative Sanction for Non-Compliance with the Requirement
		<b>Sec. 2515</b> Unlawful Boarding or Leaving of Vessel or Aircraft	
		<b>Sec. 2516</b> Failure to Deliver or Receive Mail	
		<b>Sec. 2517</b> Unlading of Cargo Before Arrival at Port of Destination	
		<b>Sec. 2518</b> Unlading of Cargo at Improper Time or Place After Arrival	
		<b>Sec. 2519</b> Failure to Exhibit or Deposit Documents	
		<b>Sec. 2520</b> Bringing of Unmanifested Arms, Explosives or war Equipment	
		<b>Sec. 2521</b> Failure to Supply Requisite Manifests	
		<b>Sec. 2522</b> Disappearance of Manifested Article	
		<b>Sec. 2523</b> Discrepancy Between Actual and Declared Weight of Manifested Article	

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		<b>Sec. 2524</b> Delivery of Cargo Not Agreeing with the Master's or Pilot's in Command Report	
		<b>Sec. 2525</b> Breaking of Seal Placed by Customs Officials	
		<b>Sec. 2526</b> Breaking of Lock or Fastening Placed by Customs Officials	
		<b>Sec. 2527</b> Disappearance of Trunk or Package Specially Noted by Customs Official	
		<b>Sec. 2528</b> False Statement of Vessel's or Aircraft's Destination	
		<b>Sec. 2529</b> Other Offences	
		<b>Sec. 2530</b> Property Subject to Forfeiture Under Tariff and Customs Laws	
		<b>Sec. 2534</b> Seizure of Vessel or Aircraft for Delinquency of Owner or Officer	
		<b>Sec. 2536</b> Seizure of Other Articles	
		<b>Sec. 3601</b> Unlawful Importation	
		<b>Sec. 3602</b> Various Fraudulent Practices Against Customs Revenue	
		<b>Sec. 3603</b> Failure to Report Fraud	
		<b>Sec. 3604</b> Statutory Offenses of Officials and Employees	
		<b>Sec. 3605</b> Concealment or Destruction of Evidence of Fraud	

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Sec. 3606</b> Affixing Seals	
		<b>Sec. 3607</b> Removal, Breakage, Alteration of Marks	
		<b>Sec. 3608</b> Removing or Repacking Goods in warehouse	
		<b>Sec. 3609</b> Removing Goods from Customs Custody	
		<b>Sec. 3610</b> Failure to Keep Importation Records and Give Full Access to Customs Officers	
		<b>Sec. 3611</b> Failure to Pay Correct Duties and Taxes on Imported Goods	
		<b>Sec. 3612</b> Violations of Tariff and Customs Laws and Regulations in General	
		<b>Republic Act No. 4712</b> ( June 18, 1966) An Act Amending Certain Sections of the TCCP	
3.2 Each Member shall ensure that penalties for a breach of a customs law, regulation, or procedural requirement are imposed only on the person(s) responsible for the breach under its laws.			
3.3 The penalty imposed shall depend on the facts and circumstances of the case and shall be commensurate with the degree and severity of the breach.			
3.4 Each Member shall ensure that it maintains measures to avoid:			

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
(i) conflicts of interest in the assessment and collection of penalties and duties; and			
(ii) creating an incentive for the assessment or collection of a penalty that is inconsistent with paragraph 3.3.			
3.5 Each Member shall ensure that when a penalty is imposed for a breach of customs laws, regulations, or procedural requirements, an explanation in writing is provided to the person(s) upon whom the penalty is imposed specifying the nature of the breach and the applicable law, regulation or procedure under which the amount or range of penalty for the breach has been prescribed.			
3.6 When a person voluntarily discloses to a Member's customs administration the circumstances of a breach of a customs law, regulation, or procedural requirement prior to the discovery of the breach by the customs administration, the Member is encouraged to, where appropriate, consider this fact as a potential mitigating factor when establishing a penalty for that person.			CAO 5-2007 Voluntary Disclosure Program
<b>Section 1-Article 7: Release and Clearance of Goods</b>			
<b>Section 1-Article 7.1. Pre-arrival Processing</b>	Category A		

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
1.1 Each Member shall adopt or maintain procedures allowing for the submission of import documentation and other required information, including manifests, in order to begin processing prior to the arrival of goods with a view to expediting the release of goods upon arrival.			
1.2 Each Member shall, as appropriate, provide for advance lodging of documents in electronic format for pre-arrival processing of such documents.			
<b>Section 1-Article 7.2. Electronic Payment</b>			
Each Member shall, to the extent practicable, adopt or maintain procedures allowing the option of electronic payment for duties, taxes, fees, and charges collected by customs incurred upon importation and exportation.			<b>CMO 27-2014</b> (November 26, 2014) Establishment of Prepaid Accounts-Electronic Filing and payment through the E2M System of all transshipment entries including shipments from local ports to PEZA zone
			<b>Unnumbered Memo</b> (April 24, 2012) Guidelines in the Treatment of Payment Transactions under PASS 5 with status indicated in the AAB's Payment Gateway as either "rejected" or "Dormant"
			<b>Unnumbered Memo</b> (November 12, 2009) Clarification on Nov. 16, 2009 implementation of e2M Import Assessment System (IAS) & Conversion of Import Entry Declaration (IED) from PASS4 to PASS5
			<b>Unnumbered Memo</b> (October 13, 2009) Transfer of payment of D/T and other charges from Payment Abstract Secure System v4 (PASS4) to PASS5

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
			<b>CMO 6-2009</b> (February 6, 2009) Procedure for the payment of advance duty deposit & the final payables implementing CAO 10-2008 and BSP Circular 638 Series 2009
			<b>CAO 10-2008</b> Payment Application Secure System Version 5.0 (PASS5)
			<b>CMO 14-2006</b> (April 20, 2006) Payment of D/T to Authorized Agent Banks (ABB)
<b>Section 1-Article 7.3. Separation of Release from Final Determination of Customs Duties, Taxes, Fees and Charges</b>	Category A		
3.1 Each Member shall adopt or maintain procedures allowing the release of goods prior to the final determination of customs duties, taxes, fees, and charges, if such a determination is not done prior to, or upon arrival, or as rapidly as possible after arrival and provided that all other regulatory requirements have been met.	Mandatory		<b>CMO 45-2009</b> Supplemental Guidelines in the Implementation of CMO 27-2009 regarding Tentative Release
			<b>CMO 37-2001</b> Revised Cargo Clearance Procedure to Implement RA 9135 and CAO 5-2001
3.2 As a condition for such release, a Member may require:			
(a) payment of customs duties, taxes, fees, and charges determined prior to or upon arrival of goods and a guarantee for any amount not yet determined in the form of a surety, a deposit, or another appropriate instrument provided for in its laws and regulations; or			<b>Subsections 4.1.2 and 4.2.13 of Section 4.0 of Operational Procedures under CMO 45-2009</b> , "Tentative assessment shall be based on the value and/or tariff classification declared by the importer/Customs broker"

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
			<b>Subsection A.4 of Section IV of Cargo Clearance Procedure under CMO 37-2001</b> , "The computed duties and taxes based on self-assessment shall be paid....."
(b) a guarantee in the form of a surety, a deposit, or another appropriate instrument provided for in its laws and regulations.			<b>Subsection 3.2 of Sec. 3.0 General Provision under CMO 45-2009</b> , "The amount of guarantee shall be the difference in the amount of D/T declared against the amount of D/T computed based on the recommended value and/or tariff classification. <b>Cash bond shall be the preferred form of guarantee, but other forms may be allowed subject to the approval of the District Collector</b> "
			<b>Subsection A of Section V under CMO 37-2001</b> , ".....tentative release of concerned shipment upon posting of sufficient guarantee in the form of cash, manager's check, bank guaranty, or surety bond. As a policy, however, the guarantee shall be in the form of cash or manager's check or bank guaranty, unless the Collector of Customs determines that any other alternative form of guarantee allowed under the law and the regulations shall suffice to secure recovery in the event of a customs decision adverse to the importer"
3.3 Such guarantee shall not be greater than the amount the Member requires to ensure payment of customs duties, taxes, fees, and charges ultimately due for the goods covered by the guarantee.			<b>Subsection 3.2 of Sec. 3.0 General Provision under CMO 45-2009</b> , "The amount of guarantee shall be the difference in the amount of D/T declared against the amount of D/T computed based on the recommended value and/or tariff classification. Cash bond shall be the preferred form of guarantee, but other forms may be allowed subject to the approval of the District Collector"



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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
			<b>Subsection B.1. &amp; B.3. Amount of Security of Section V under CMO 37-2001</b> , "...the amount of guarantee shall be equivalent to the difference between the D/T based on importer's declaration and those computed using one of the applicable methods of valuation and/or using the appraiser's recommended tariff heading"
3.4 In cases where an offence requiring imposition of monetary penalties or fines has been detected, a guarantee may be required for the penalties and fines that may be imposed.			
3.5 The guarantee as set out in paragraphs 3.2 and 3.4 shall be discharged when it is no longer required.			<b>Subsection 4.1 of Section 4.0 Operational Provisions under CMO 45-2009</b> , "...For shipments not hit by Valuation Screen (Appraiser Initiated), No guarantee is required"
			<b>Subsection B.2. Amount of Security of Section V under CMO 37-2001</b> , "For Case C (Not hit by Valuation Screen but the Appraiser contests the declared value), no guarantee shall be required...."
3.6 Nothing in these provisions shall affect the right of a Member to examine, detain, seize or confiscate or deal with the goods in any manner not otherwise inconsistent with the Member's WTO rights and obligations.			
<b>Section 1-Article 7.4. Risk Management</b>	Category A		
4.1 Each Member shall, to the extent possible, adopt or maintain a risk management system for customs control.		<b>Executive Order 836</b> (October 20, 2009) Transforming the Risk Management Group of the Bureau of Customs into the Risk Management Office	<b>Unnumbered Memo</b> (February 12, 2013) Valuation Screen

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
			<b>Unnumbered Memo</b> (February 13, 2013) Audit Trail or Verification of Selectivity System
			<b>CMO 31-2011</b> (September 7, 2011) Establishing the value reference information system (VRIS) as a support tool for source of information on values and classification of imports
			<b>CMO 51-2009</b> (December 9, 2009) Transformation of the Risk Management Group into the Risk Management Office pursuant to Executive Order No. 836,(S. of 2009) and CAO No. 6-2009
			<b>CAO 6-2009</b> (November 24, 2009) Transforming the Risk Management Group of the Bureau of Customs into the Risk Management Office pursuant to Executive Order No. 836, series of 2009
			<b>CMO 4-2005</b> (January 24, 2005) Guidelines in the Use of (CVT) Customs Valuation Team VRIS
4.2 Each Member shall design and apply risk management in a manner as to avoid arbitrary or unjustifiable discrimination, or a disguised restriction on international trade.			
4.3 Each Member shall concentrate customs control and, to the extent possible other relevant border controls, on high-risk consignments and expedite the release of low-risk consignments. A Member also may select, on a random basis, consignments for such controls as part of its risk management.			

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
4.4 Each Member shall base risk management on an assessment of risk through appropriate selectivity criteria. Such selectivity criteria may include, inter alia, the Harmonized System code, nature and description of the goods, country of origin, country from which the goods were shipped, value of the goods, compliance record of traders, and type of means of transport.			
<b>Section 1-Article 7.5. Post-Clearance Audit</b>			
5.1 With a view to expediting the release of goods, each Member shall adopt or maintain post clearance audit to ensure compliance with customs and other related laws and regulations.		<b>Sec. 3515</b> Compliance Auditor or Examination of Records	<b>CMC 83-2014</b> (June 19, 2014) DOF Department Order No. 044-2014/Post Entry Audit Guidelines under Fiscal Intelligence Unit, Department of Finance (DOF-FIU) (Pursuant to Executive Order No. 155. s. 2013
		<b>Sec. 3514</b> Requirement to Keep Records	<b>CMC 18-2014</b> (February 20, 2014) DOF Dept. Order No. 13-2014/Audit Examination of Transaction Records of Importers and Brokers Processing and Evaluation of Requests for Provisional Lifting of Suspension of Importer's Accreditation
		<b>Sec. 3516</b> Scope of the Audit	<b>CMC 17-2014</b> DOF Dept. Order No. 011-2014/Record Keeping/Post Entry Audit Process
		<b>Sec. 3518</b> Records to Be Kept by Customs	<b>CAO 4-2004</b> (November 8, 2004) Amendment to CAO 5-2001 (Implementing RA 9135: An Act Amending Certain Provisions of Presidential Decree No. 1464, Otherwise Known as the TCCP, As Amended, And For Other Purposes
		<b>Executive Order No. 155</b> (December 18, 2013) Amending Executive Order No. 160 (s. 2003), And For Other Purposes	<b>CAO 8-2003</b> (October 10, 2003) Selection Criteria for Post Entry Audit

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Executive Order No. 160</b> (January 6, 2003) Creating the Post Entry Audit Group In the Bureau of Customs	<b>CMO 2-2002</b> (January 2, 2002) Record-keeping and Post Entry Audit Guidelines
		<b>Republic Act No. 9135</b> (July 24, 2000) An Act Amending Certain Provisions of Presidential Decree No. 1464, Otherwise Known as the TCCP, As Amended, And For Other Purposes	<b>CMO 1-2002</b> (January 2, 2002) Procedure in the determination of administrative liability and the imposition of administrative fines provided for in Section VI subsections A, B, and C of CAO 5-2001
			<b>CAO 5-2001</b> (November 16, 2001) Implementing RA 9135
5.2 Each Member shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Member shall conduct post clearance audits in a transparent manner. Where the person is involved in the audit process and conclusive results have been achieved the Member shall, without delay, notify the person whose record is audited of the results, the person's rights and obligations, and the reasons for the results.			<b>CAO 8-2003</b> (October 10, 2003) Selection Criteria for Post Entry Audit- based on risk management approach
			<b>CMO 2-2002, IV. A. Selecting Firms for Audit Using a Risk Management Approach</b> - the selection of firms shall be undertaken using a risk management system. There shall be two types of audit: audits for voluntary compliance and those for enforced compliance
			<b>CMO 2-2002, IV. C. Audit Notification</b> - Upon approval of the BOC Commissioner to commence audit, an Audit Notification Letter (ANL) shall be issued and sent to the company identified for audit

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			<b>CMO 2-2002, IV. G. Exit Conference</b> - prior to issuing a final report, auditors will meet with company representatives to discuss among others, the audit findings where the company will be provided the chance to check accuracy of facts as established
		<b>Sec. 3516. Scope of the Audit</b> - the audit of importers shall be undertaken: when firms are selected by a computer-aided risk management system, the parameters of which are to be based on objective and quantifiable data; when errors in the import declaration are detected; and when firms voluntarily request to be audited subject to the approval of BOC Commissioner	<b>CAO 4-2004, Sec. IV. C. Scope of the Compliance Audit</b> - the audit of importers shall be undertaken: when firms are selected by a computer-aided risk management system, the parameters of which are to be based on objective and quantifiable data; when errors in the import declaration are detected; and when firms voluntarily request to be audited subject to the approval of BOC Commissioner
		<b>RA9135, Sec. 10 "Sec. 3516. Scope of Audit"</b> - the audit of importers shall be undertaken: when firms are selected by a computer-aided risk management system, the parameters of which are to be based on objective and quantifiable data; when errors in the import declaration are detected; and when firms voluntarily request to be audited subject to the approval of BOC Commissioner	<b>CAO 4-2004, Sec. IV. D. Conduct of Compliance Audit, f. Exit Conference</b> (similar to Exit Conference under CMO 2-2002)
5.3 The information obtained in post-clearance audit may be used in further administrative or judicial proceedings.		<b>Sec. 3610</b> Failure to Keep Importation Records and Give Full Access to Customs Officers	<b>CAO 3-2015</b> (March 10, 2015) Amended and Consolidated Guidelines and Procedures for the Imposition of Penalties Arising from Post-Entry Audits, <b>Sec. 2. Administrative Fines, Penalties, Surcharges, And Other Sanctions</b> and <b>Sec. 4. Criminal Prosecution and Resort to Judicial Remedies</b>

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
		<b>Sec. 3611</b> Failure to Pay Correct Duties and Taxes on Imported Goods	<b>CAO 4-2004, Sec. VI. Administrative and Criminal Charges</b>
		<b>RA9135, Sec. 15 "Sec. 3610 Failure to Keep Importation Records and Give Full Access to Customs Officers"</b> and <b>"Sec. 3611 Failure to Pay Correct Duties and Taxes on Imported Goods"</b>	<b>CMO 2-2002, Sec. V. Administrative Fines and Penalties</b>
5.4 Members shall, wherever practicable, use the result of post-clearance audit in applying risk management.			
<b>Section 1-Article 7.6. Establishment and Publication of Average Release Times</b>	Category A		
6.1 Members are encouraged to measure and publish their average release time of goods periodically and in a consistent manner, using tools such as, inter alia, the Time Release Study of the World Customs Organization (referred to in this Agreement as the "WCO").			<b>Unnumbered Memo</b> (November 15, 2012) Submission of Proof of the Citizen's Charter as Mandated under Section 6 of Republic Act No. 9485 or the Anti-Red Tape Act (ARTA)
			<b>CMC 79-2011</b> (April 20, 2011) CSC Survey on Compliance with the Bureau of Customs Citizen's Charter
			<b>CMO 41-2008</b> (December 15, 2008) BOC Citizen's Charter
6.2 Members are encouraged to share with the Committee their experiences in measuring average release times, including methodologies used, bottlenecks identified, and any resulting effects on efficiency.			

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
<b>Section 1-Article 7.7. Trade Facilitation Measures for Authorized Operators</b>	Category A		
7.1 Each Member shall provide additional trade facilitation measures related to import, export, or transit formalities and procedures, pursuant to paragraph 7.3, to operators who meet specified criteria, hereinafter called authorized operators. Alternatively, a Member may offer such trade facilitation measures through customs procedures generally available to all operators and is not required to establish a separate scheme.			<b>CMO 14-2013</b> (December 3, 2013) Establishing Rules and Regulations for the Authorized Economic Operator (AEO) Program
			<b>CMO 11-2012</b> (October 4, 2012) Establishing Rules and Regulations for the Authorized Economic Operator (AEO) Program
			<b>CAO 1-2012</b> (June 26, 2012) Establishing An Authorized Economic Operator (AEO) Program For Exporters
			<b>CSO 44-2012</b> (August 29, 2012) Authorized Economic Operator (AEO) Program Coordinating Committee
			<b>CSO 30-2012</b> (May 30, 2012) Authorized Economic Operator (AEO) Program Coordinating Committee
7.2 The specified criteria to qualify as an authorized operator shall be related to compliance, or the risk of non-compliance, with requirements specified in a Member's laws, regulations or procedures.			
(a) Such criteria, which shall be published, may include:			
(i) an appropriate record of compliance with customs and other related laws and regulations;			

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(ii) a system of managing records to allow for necessary internal controls;			
(iii) financial solvency, including, where appropriate, provision of a sufficient security or guarantee; and			
(iv) supply chain security.			
(b) Such criteria shall not:			
(i) be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail; and			
(ii) to the extent possible, restrict the participation of small and medium-sized enterprises.			
7.3 The trade facilitation measures provided pursuant to paragraph 7.1 shall include at least three of the following measures:			
(a) low documentary and data requirements, as appropriate;			
(b) low rate of physical inspections and examinations, as appropriate;			
(c) rapid release time, as appropriate;			
(d) deferred payment of duties, taxes, fees, and charges;			
(e) use of comprehensive guarantees or reduced guarantees;			
(f) a single customs declaration for all imports or exports in a given period; and			



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(g) clearance of goods at the premises of the authorized operator or another place authorized by customs.			
7.4 Members are encouraged to develop authorized operator schemes on the basis of international standards, where such standards exist, except when such standards would be an inappropriate or ineffective means for the fulfilment of the legitimate objectives pursued.			
7.5 In order to enhance the trade facilitation measures provided to operators, Members shall afford to other Members the possibility of negotiating mutual recognition of authorized operator schemes.			
7.6 Members shall exchange relevant information within the Committee about authorized operator schemes in force.			
<b>Section 1-Article 7.8. Expedited Shipments</b>	Category A		
8.1 Each Member shall adopt or maintain procedures allowing for the expedited release of at least those goods entered through air cargo facilities to persons who apply for such treatment, while maintaining customs control. If a Member employs criteria limiting who may apply, the Member may, in published criteria, require that the applicant shall, as conditions for qualifying for the application of the treatment described in paragraph 8.2 to its expedited shipments:			<b>CMO 51-2010</b> (November 3, 2010) Amendment to Customs Memorandum Order 46-98 dated 03 November 1988 entitled "expedited Clearance/Release Procedures and Guidelines on Express Consignments"

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			<b>CAO 2-2006</b> (January 18, 2006) Cargo Pre-Clearance Release System for the Air Express Cargo Industry
			<b>CMC 53-2002</b> (February 11, 2002) Express Cargo Clearance Facility (ECCF) Operations at NAIA Customshouse
			<b>CMO 16-2001 (July 31, 2001)</b> Procedures in the Release of Air Express Cargo at the NAIA Customshouse
			<b>CMO 46-98</b> (November 3, 1998) Expedited Clearance/Release Procedures and Guidelines on Express Consignments
(a) provide adequate infrastructure and payment of customs expenses related to processing of expedited shipments in cases where the applicant fulfils the Member's requirements for such processing to be performed at a dedicated facility;			
(b) submit in advance of the arrival of an expedited shipment the information necessary for the release;			
(c) be assessed fees limited in amount to the approximate cost of services rendered in providing the treatment described in paragraph 8.2;			
(d) maintain a high degree of control over expedited shipments through the use of internal security, logistics, and tracking technology from pick-up to delivery;			
(e) provide expedited shipment from pick-up to delivery;			
(f) assume liability for payment of all customs duties, taxes, fees, and charges to the customs authority for the goods;			

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Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
(g) have a good record of compliance with customs and other related laws and regulations;			
(h) comply with other conditions directly related to the effective enforcement of the Member's laws, regulations, and procedural requirements, which specifically relate to providing the treatment described in paragraph 8.2.			
8.2 Subject to paragraphs 8.1 and 8.3, Members shall:			
(a) minimize the documentation required for the release of expedited shipments in accordance with paragraph 1 of Article 10 and, to the extent possible, provide for release based on a single submission of information on certain shipments;			
(b) provide for expedited shipments to be released under normal circumstances as rapidly as possible after arrival, provided the information required for release has been submitted;			
(c) endeavor to apply the treatment in subparagraphs (a) and (b) to shipments of any weight or value recognizing that a Member is permitted to require additional entry procedures, including declarations and supporting documentation and payment of duties and taxes, and to limit such treatment based on the type of good, provided the treatment is not limited to low value goods such as documents; and			

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(d) provide, to the extent possible, for a de Minimis shipment value or dutiable amount for which customs duties and taxes will not be collected, aside from certain prescribed goods. Internal taxes, such as value added taxes and excise taxes, applied to imports consistently with Article III of the GATT 1994 are not subject to this provision.			
8.3 Nothing in paragraphs 8.1 and 8.2 shall affect the right of a Member to examine, detain, seize, confiscate or refuse entry of goods, or to carry out post-clearance audits, including in connection with the use of risk management systems. Further, nothing in paragraphs 8.1 and 8.2 shall prevent a Member from requiring, as a condition for release, the submission of additional information and the fulfilment of non-automatic licensing requirements.			
<b>Section 1-Article 7.9. Perishable Goods</b>	Category A		
9.1 With a view to preventing avoidable loss or deterioration of perishable goods, and provided that all regulatory requirements have been met, each Member shall provide for the release of perishable goods:		<b>Sec. 2607</b> Disposition of Articles Liable to Deterioration	<b>CMO 9-1997A</b> Amendment to CMO 9-97 dated April 4, 1997 on the Treatment of Perishable Goods Pursuant to Section 2607 of the TCCP, As Amended
(a) under normal circumstances within the shortest possible time; and			<b>CMO 9-1997</b> Treatment of Perishable Goods Pursuant to Section 2607 of the TCCP, As Amended
(b) in exceptional circumstances where it would be appropriate to do so, outside the business hours of customs and other relevant authorities.			
9.2 Each Member shall give appropriate priority to perishable goods when scheduling any examinations that may be required.			

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9.3 Each Member shall either arrange or allow an importer to arrange for the proper storage of perishable goods pending their release. The Member may require that any storage facilities arranged by the importer have been approved or designated by its relevant authorities. The movement of the goods to those storage facilities, including authorizations for the operator moving the goods, may be subject to the approval, where required, of the relevant authorities. The Member shall, where practicable and consistent with domestic legislation, upon the request of the importer, provide for any procedures necessary for release to take place at those storage facilities.			
9.4 In cases of significant delay in the release of perishable goods, and upon written request, the importing Member shall, to the extent practicable, provide a communication on the reasons for the delay.			
<b>Section 1-Article 8: Border Agency Cooperation</b>			
<b>Section 1-Article 8</b>			
1. Each Member shall ensure that its authorities and agencies responsible for border controls and procedures dealing with the importation, exportation, and transit of goods cooperate with one another and coordinate their activities in order to facilitate trade.			<b>CMO 9-2015</b> (April 10, 2015) On the Strict Enforcement of Rules Concerning Regulated Imports
			<b>CMO 12-2012</b> (November 7, 2012) Guidelines in the Tagging of e-Permits/Clearances of Import/Export Cargoes through the Philippine National Single Window (PNSW)

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2. Each Member shall, to the extent possible and practicable, cooperate on mutually agreed terms with other Members with whom it shares a common border with a view to coordinating procedures at border crossings to facilitate cross-border trade. Such cooperation and coordination may include:			<b>CMO 9-2009</b> Guidelines in the Implementation of the Border Patrol Agreement and Border Crossing Agreement Between the Government of the Republic of Indonesia and the Government of the Republic of the Philippines
(a) alignment of working days and hours;			
(b) alignment of procedures and formalities;			
(c) development and sharing of common facilities;			
(d) joint controls;			
(e) establishment of one stop border post control.			
<b>Section 1-Article 9: Movement of Goods Under Customs Control Intended for Import</b>	Category A		
<b>Section 1-Article 9</b>			
Each Member shall, to the extent practicable, and provided all regulatory requirements are met, allow goods intended for import to be moved within its territory under customs control from a customs office of entry to another customs office in its territory from where the goods would be released or cleared.		<b>Sec. 2101</b> Entry for Immediate Transportation	<b>CMO 7-2015</b> (March 9, 2015) On Tagging of the Arrival of Transshipments in e2M, Monitoring of Arrival of Transshipments and Filing of Entries for Transshipped Cargo
		<b>Sec. 2102</b> Bonding of Carrier Transporting Articles Under the Preceding Section	<b>CMO 14-2011</b> (March 15, 2011) Requiring the Mandatory X-Ray Examination Prior to their Release of all Transit Shipments for which Consumption Entries Will Be Filed at their Final Port of Destination and PEZA-Bound Shipments Selected Red

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		<b>Sec. 2103</b> Articles Entered for Immediate Exportation	<b>CMO 24-2010</b> (June 22, 2010) Rules and Regulations to Implement CAO No. 4-2010 on Establishing an Enhanced Customs Transit System with the use of Global Positioning (GPS) Technology
			<b>CAO 04-2010</b> (June 21, 2010) Establishing an Enhanced Customs Transit System with Use of Global Positioning System (GPS)
<b>Section 1-Article 10: Formalities Connected With Importation and Exportation and Transit</b>			
<b>Section 1-Article 10.1. Formalities and Documentation Requirements</b>			
1.1 With a view to minimizing the incidence and complexity of import, export, and transit formalities and to decreasing and simplifying import, export, and transit documentation requirements and taking into account the legitimate policy objectives and other factors such as changed circumstances, relevant new information, business practices, availability of techniques and technology, international best practices, and inputs from interested parties, each Member shall review such formalities and documentation requirements and, based on the results of the review, ensure, as appropriate, that such formalities and documentation requirements are:			
(a) adopted and/or applied with a view to a rapid release and clearance of goods, particularly perishable goods;			

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(b) adopted and/or applied in a manner that aims at reducing the time and cost of compliance for traders and operators;			
(c) the least trade restrictive measure chosen where two or more alternative measures are reasonably available for fulfilling the policy objective or objectives in question; and			
(d) not maintained, including parts thereof, if no longer required.			
1.2 The Committee shall develop procedures for the sharing by Members of relevant information and best practices, as appropriate.			
<b>Section 1-Article 10.2. Acceptance of Copies</b>	Category A		
2.1 Each Member shall, where appropriate, endeavor to accept paper or electronic copies of supporting documents required for import, export, or transit formalities.			<b>CMO 29-2015</b> (September 1, 2015) Revised Procedures and Documentation In the Processing of Formal Consumption Entries
2.2 Where a government agency of a Member already holds the original of such a document, any other agency of that Member shall accept a paper or electronic copy, where applicable, from the agency holding the original in lieu of the original document.			<b>Unnumbered Memo 2014-04-013</b> (April 21, 2014) Acceptance of Paper Permits for Customs Clearance [or Manual Process] due to the encountered NSW degradation
2.3 A Member shall not require an original or copy of export declarations submitted to the customs authorities of the exporting Member as a requirement for importation.			
<b>Section 1-Article 10.3. Use of International Standards</b>	Category A		



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3.1 Members are encouraged to use relevant international standards or parts thereof as a basis for their import, export, or transit formalities and procedures, except as otherwise provided for in this Agreement.			<b>CMO 2-2011</b> (December 17, 2010) Creation of QMS Coordinating Team/Assigning JICA Expert as Consultant to the ISO Coordinating Team
			<b>Unnumbered Memo</b> (November 10, 2010) Approval and Finalization of BOC ISO Quality Management System Procedures
			<b>CSO 20</b> (June 11, 2014) Composition of Team for the ISO Certification of the Port of Batangas/Continuation
			<b>CSO 63-2012</b> (December 11, 2012) Prioritized Offices and Respective Processes for ISO Certification and New BOC ISO Project Representatives
			<b>CSO 43-2011</b> (September 12, 2011) ISO Certification in Port of Batangas and X-Ray Inspection Project-Port of Manila Field Office Pursuant to CSO 26-2010
3.2 Members are encouraged to take part, within the limits of their resources, in the preparation and periodic review of relevant international standards by appropriate international organizations.			
3.3 The Committee shall develop procedures for the sharing by Members of relevant information, and best practices, on the implementation of international standards, as appropriate. The Committee may also invite relevant international organizations to discuss their work on international standards. As appropriate, the Committee may identify specific standards that are of particular value to Members.			
<b>Section 1-Article 10.4. Single Window</b>			

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4.1 Members shall endeavor to establish or maintain a single window, enabling traders to submit documentation and/or data requirements for importation, exportation, or transit of goods through a single entry point to the participating authorities or agencies. After the examination by the participating authorities or agencies of the documentation and/or data, the results shall be notified to the applicants through the single window in a timely manner.		<b>Executive Order No. 482</b> (December 27, 2005) Creating the National Single Window (NSW) Task Force for Cargo Clearance	<b>CMO 12-2012</b> (November 7, 2012) Guidelines in the Tagging of e-Permits/Clearances of Import/Export Cargoes through the Philippine National Single Window (PNSW)
			<b>CSO 40-2012</b> (July 27, 2012) Constitution of a Legal Task Force to assist and coordinate with MISTG on all Legal issues in relation to NSW and e2M
4.2 In cases where documentation and/or data requirements have already been received through the single window, the same documentation and/or data requirements shall not be requested by participating authorities or agencies except in urgent circumstances and other limited exceptions which are made public.			<b>Unnumbered Memo 2014-04-013</b> (April 21, 2014) Acceptance of Paper Permits for Customs Clearance [or Manual Process] due to the encountered NSW degradation
4.3 Members shall notify the Committee of the details of operation of the single window.			
4.4 Members shall, to the extent possible and practicable, use information technology to support the single window.			
<b>Section 1-Article 10.5. Pre-shipment Inspection</b>	Category A		
5.1 Members shall not require the use of preshipment inspections in relation to tariff classification and customs valuation.		<b>Sec. 1402</b> Ascertainment of Weight and Quantity	<b>CMO 39-1992</b> Implementing Rules and Regulations to Joint Order No. 1-91 on the Globalization of the Comprehensive Import Supervision Scheme (CISS) - PSI under SGS Scheme

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		<b>Sec. 1403</b> Duties of Customs Officer Tasked to Examine, Classify, Appraise Imported Articles	<b>CAO 6-2011</b> (April 11, 2011) Supplemental Rules to Implement the Bulk and Break Bulk Cargo Clearance Enhancement Program
		<b>Administrative Order No. 243-A</b> (September 16, 2009) Amending Administrative Order No. 243 Entitled "Creating A System for the Bulk and Break Bulk Cargo Clearance Enhancement Program of the Bureau of Customs"	<b>CMO 18-2010</b> (May 12, 2010) Procedure for the Bulk and Break Bulk Cargo Clearance Enhancement Program Mandated under Administrative Order (AO) No. 234 as amended by AO 243-A
		<b>Administrative Order No. 243</b> (October 13, 2008) Creating A System for the Bulk and Break Bulk Cargo Clearance Enhancement Program of the Bureau of Customs	<b>CAO 3-2010</b> (May 12, 2010) Supplement AO No. 243-A Rules to Implement the BBBCCEP
			<b>CMO 35-2008</b> (October 9, 2008) Procedure for the Bulk and Break Bulk Cargo Clearance (BBBC Enhancement Program)
			<b>CAO 6-2008</b> (September 3, 2008) Bulk and Break Bulk Cargo Clearance Enhancement Program, <b>Sec. 1.3</b> objective -to obtain and secure critical information required for the proper inspection, classification, and valuation of bulk and break bulk cargoes....; <b>Sec. 2.6</b> definition -bulk/break-bulk cargo surveying - refers to inspection, analysis and/or computation of bulk and break-bulk cargo for the purpose of determining the correct dutiable weight, quantity, description of goods in tariff terms and/or cargo make or quality
5.2 Without prejudice to the rights of Members to use other types of preshipment inspection not covered by paragraph 5.1, Members are encouraged not to introduce or apply new requirements regarding their use.			

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<b>Section 1-Article 10.6. Use of Customs Brokers</b>	Category A		
6.1 Without prejudice to the important policy concerns of some Members that currently maintain a special role for customs brokers, from the entry into force of this Agreement Members shall not introduce the mandatory use of customs brokers.	Mandatory	<b>Sec. 1305</b> Section 27. Acts Constituting the Practice of Customs Brokers Profession	<b>CMC 10-2010</b> RA No. 9853 which was approved on December 15, 2009 entitled, "An Act Amending Republic Act #9280 otherwise Known as the Customs Brokers Act of 2004 and for other purposes"
		<b>Republic Act No.9853</b> (December 15, 2009) An Act Amending Republic Act No. 9280 otherwise Known as the "Customs Brokers Act of 2004" and for Other Purposes	
6.2 Each Member shall notify the Committee and publish its measures on the use of customs brokers. Any subsequent modifications thereof shall be notified and published promptly.		<b>Sec. 1301</b> Persons Authorized to Make Import Entry	
		<b>Republic Act No. 9280</b> (March 30, 2004) An Act Regulating the Practice of Customs Brokers Profession in the Philippines, Creating for the Purpose a Professional Regulatory Board for Customs Brokers, and Appropriating Funds Therefor	
6.3 With regard to the licensing of customs brokers, Members shall apply rules that are transparent and objective.			<b>CMO 11-2014</b> Revised Guidelines for Registration of Importers & Customs Brokers with the BOC/DOF Order No. 33-2014
			<b>CMO 4-2014</b> Policies, Guidelines and Procedures for the Accreditation of Importers and Customs Brokers per DOF Order No. 12-2014/Renaming of I-CARE to Account Management Office/AMO

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<b>Section 1-Article 10.7. Common Border Procedures and Uniform Documentation Requirements</b>	Category A		
7.1 Each Member shall, subject to paragraph 7.2, apply common customs procedures and uniform documentation requirements for release and clearance of goods throughout its territory.		<b>Republic Act No. 9485</b> (June 2, 2007) An Act to Improve Efficiency in the Delivery of Government Service to the Public by Reducing Bureaucratic Red Tape, Preventing Graft and Corruption, and Providing Penalties Therefor	<b>CMO 41-2008</b> (December 15, 2008) BOC Citizen's Charter
		<b>Civil Service Commission Memorandum Circular No. 12</b> (July 24, 2008) Republic Act. 9485 and its Implementing Rules and Regulations	
7.2 Nothing in this Article shall prevent a Member from:			
(a) differentiating its procedures and documentation requirements based on the nature and type of goods, or their means of transport;			
(b) differentiating its procedures and documentation requirements for goods based on risk management;			
(c) differentiating its procedures and documentation requirements to provide total or partial exemption from import duties or taxes;			
(d) applying electronic filing or processing; or			
(e) differentiating its procedures and documentation requirements in a manner consistent with the Agreement on the Application of Sanitary and Phytosanitary Measures.			
<b>Section 1-Article 10.8. Rejected Goods</b>			

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8.1 Where goods presented for import are rejected by the competent authority of a Member on account of their failure to meet prescribed sanitary or phytosanitary regulations or technical regulations, the Member shall, subject to and consistent with its laws and regulations, allow the importer to re-consign or to return the rejected goods to the exporter or another person designated by the exporter.		<b>Republic Act No. 9296</b> (May 12, 2004) AN ACT STRENGTHENING THE MEAT INSPECTION SYSTEM IN THE COUNTRY, ORDAINING FOR THIS PURPOSE A "MEAT INSPECTION CODE OF THE PHILIPPINES" AND FOR OTHER PURPOSES	<b>CMO 97-1992</b> (August 20, 1992) -In order to facilitate the processing of shipments for re-exportation, the issuance of clearance by this office as prerequisite for the reexportation thereof as provided for in CMO 56-92 is hereby revoked/recalled. For monitoring purposes however, the District Collector concerned shall submit to this Office an Evaluation Report on every request for reexportation granted by his Office, stating the following information, among others, reasons/grounds for granting of re-exportation
		<b>Republic Act No. 8550</b> (February 25, 1998) An Act Providing for the Development, Management and Conservation of the Fisheries and Aquatic Resources, Integrating All Laws Pertinent Thereto, and for Other Purposes, <b>Section 61.</b> Importation and Exportation of Fishery Products. <b>-(c)</b> Fishery products may be imported only when the importation has been certified as necessary by the Department in consultation with the FARMC, and all the requirements of this Code, as well as all existing rules and regulations have been complied with: Provided, That fish imports for canning/processing purposes only may be allowed without the necessary certification, but within the provisions of Section 61(d) of this Code	<b>CMO 56-1992</b> (May 27, 1992) - In view of derogatory information's received by this office, NO re-exportation of shipments shall be allowed henceforth unless otherwise cleared by this office

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		<p><b>Republic Act No. 7394</b> (April 13, 1992) The Consumer Act of the Philippines, Article 45. Imports: Regulations on Imported Hazardous Substances. –</p> <p>a) The Commissioner of Customs shall deliver to the Department, upon its request, samples of hazardous substances being imported or offered for import to the Philippines, giving notice thereof to the owner or consignee who may appear before the Department and exercise the right to make testimony. If it appears from the examination of such samples that such hazardous substance is a mislabeled hazardous substance or banned hazardous substance, then such hazardous substance shall be refused admission except as may be provided in an order issued by the Department authorizing delivery of the refused products or substance under the requirements imposed therein. <b>The Commissioner of Customs shall cause the destruction of any hazardous substance refused admission unless such is exported, under regulations issued by the Commissioner within ninety (90) days from the date of notice of such refusal or within such additional time as may be fixed by him.</b></p>	

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8.2 When such an option under paragraph 8.1 is given and the importer fails to exercise it within a reasonable period of time, the competent authority may take a different course of action to deal with such non-compliant goods.		<b>Presidential Decree No. 1433</b> (June 10, 1978) Promulgating the Plant Quarantine Law of 1978, thereby Revising and Consolidating Existing Plant Quarantine Laws to Further Improve and Strengthen the Plant Quarantine Service of the Bureau of Plant Industry, SEC. 10 Powers and Duties of Plant Quarantine Officers -To confiscate and destroy or refuse entry of plants, plant products and potential animal pests involved in prohibited importations, as well as prohibited plants and plant products which exportation is, likewise, prohibited.	
<b>Section 1-Article 10.9. Temporary Admission of Goods/Inward and Outward Processing</b>	Category A		
9.1 Temporary Admission of Goods Each Member shall allow, as provided for in its laws and regulations, goods to be brought into its customs territory conditionally relieved, totally or partially, from payment of import duties and taxes if such goods are brought into its customs territory for a specific purpose, are intended for re-exportation within a specific period, and have not undergone any change except normal depreciation and wastage due to the use made of them.		<b>Sec. 105</b> Conditionally-Free Importations	<b>CAO 10-1990</b> Repealing CAO 30-78 "Rules and Regulations in the Release of Shipments under Section 105"
		<b>Sec. 105 (d)</b> Conditionally-Free Importations - articles brought into the Philippines for repair, processing or reconditioning to be re-exported upon completion of the repair, processing or reconditioning	<b>CAO 7-1972</b> Regulations Implementing Section 105 of the TCCP, as amended by Presidential Decree No. 34 dated October 27, 1972



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9.2 Inward and Outward Processing			
(a) Each Member shall allow, as provided for in its laws and regulations, inward and outward processing of goods. Goods allowed for outward processing may be reimported with total or partial exemption from import duties and taxes in accordance with the Member's laws and regulations exported for manufacturing, processing, or repair abroad and then re-imported.		<b>Sec. 105</b> Conditionally Free Importation	<b>CAO 7-1972</b> Regulations Implementing Section 105 of the TCCP, as amended by Presidential Decree No. 34 dated October 27, 1972
(b) For the purposes of this Article, the term "inward processing" means the customs procedure under which certain goods can be brought into a Member's customs territory conditionally relieved, totally or partially, from payment of import duties and taxes, or eligible for duty drawback, on the basis that such goods are intended for manufacturing, processing, or repair and subsequent exportation.		<b>Sec. 1901</b> Establishment and Supervision of Warehouses	<b>CAO 1-2009</b> (March 12, 2009) Revised Rules and Regulations for the establishment, operations, supervision and control of Customs Bonded warehouse
		<b>Sec. 1902</b> Responsibility of Operators	<b>CMO 39-1991</b> (April 29, 1991) Rules & Regulations implementing CAO 2-91 for the Establishment, Supervision & Control of CBWs
		<b>Sec. 1903</b> Bonded Warehouses	<b>CAO 2-1991</b> (January 16, 1991) Rules & Regulations for the Establishment, Operation, Supervision & Control of CBWs
		<b>Sec. 1904</b> Irrevocable Domestic Letter of Credit or Bank Guarantee or Warehousing Bond	
		<b>Sec. 1905</b> Discontinuance of Warehouses	
		<b>Sec. 1906</b> Entry of Articles for Warehousing	

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		<b>Sec. 1907</b> Withdrawal of Articles from Bonded Warehouses	
		<b>Sec. 1908</b> Limit to Period of Storage in Bonded Warehouse	
		<b>Sec. 2001</b> Establishment of Bonded Manufacturing Warehouses	
		<b>Sec. 2002</b> Exemption from Duty	
		<b>Sec. 2003</b> Procedure for Withdrawal	
		<b>Sec. 2004</b> Verification by the Commissioner	
		<b>Sec. 2005</b> Bonded Smelting Warehouses	
		<b>Sec. 2103</b> Articles Entered for Immediate Exportation	
(c) For the purposes of this Article, the term "outward processing" means the customs procedure under which goods which are in free circulation in a Member's customs territory may be temporarily exported for manufacturing, processing, or repair abroad and then re-imported.			
<b>Section 1-Article 11: Freedom of Transit</b>	Category A		
<b>Section 1-Article 11</b>			
1. Any regulations or formalities in connection with traffic in transit imposed by a Member shall not be:			

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(a) maintained if the circumstances or objectives giving rise to their adoption no longer exist or if the changed circumstances or objectives can be addressed in a reasonably available less trade-restrictive manner;			
(b) applied in a manner that would constitute a disguised restriction on traffic in transit.			
2. Traffic in transit shall not be conditioned upon collection of any fees or charges imposed in respect of transit, except the charges for transportation or those commensurate with administrative expenses entailed by transit or with the cost of services rendered.			
3. Members shall not seek, take, or maintain any voluntary restraints or any other similar measures on traffic in transit. This is without prejudice to existing and future national regulations, bilateral or multilateral arrangements related to regulating transport, consistent with WTO rules.			
4. Each Member shall accord to products which will be in transit through the territory of any other Member treatment no less favorable than that which would be accorded to such products if they were being transported from their place of origin to their destination without going through the territory of such other Member.			
5. Members are encouraged to make available, where practicable, physically separate infrastructure (such as lanes, berths and similar) for traffic in transit.			

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6. Formalities, documentation requirements, and customs controls in connection with traffic in transit shall not be more burdensome than necessary to:			
(a) identify the goods; and			
(b) ensure fulfilment of transit requirements.			
7. Once goods have been put under a transit procedure and have been authorized to proceed from the point of origination in a Member's territory, they will not be subject to any customs charges nor unnecessary delays or restrictions until they conclude their transit at the point of destination within the Member's territory.			
8. Members shall not apply technical regulations and conformity assessment procedures within the meaning of the Agreement on Technical Barriers to Trade to goods in transit.			
9. Members shall allow and provide for advance filing and processing of transit documentation and data prior to the arrival of goods.			
10. Once traffic in transit has reached the customs office where it exits the territory of a Member, that office shall promptly terminate the transit operation if transit requirements have been met.			
11. Where a Member requires a guarantee in the form of a surety, deposit or other appropriate monetary or non-monetary <sup>13</sup> instrument for traffic in transit, such guarantee shall be limited to ensuring that requirements arising from such traffic in transit are fulfilled.			

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12. Once the Member has determined that its transit requirements have been satisfied, the guarantee shall be discharged without delay.			
13. Each Member shall, in a manner consistent with its laws and regulations, allow comprehensive guarantees which include multiple transactions for same operators or renewal of guarantees without discharge for subsequent consignments.			
14. Each Member shall make publicly available the relevant information it uses to set the guarantee, including single transaction and, where applicable, multiple transaction guarantee.			
15. Each Member may require the use of customs convoys or customs escorts for traffic in transit only in circumstances presenting high risks or when compliance with customs laws and regulations cannot be ensured through the use of guarantees. General rules applicable to customs convoys or customs escorts shall be published in accordance with Article 1.			
16. Members shall endeavor to cooperate and coordinate with one another with a view to enhancing freedom of transit. Such cooperation and coordination may include, but is not limited to, an understanding on:			
(a) charges;			
(b) formalities and legal requirements; and			
(c) the practical operation of transit regimes.			

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17. Each Member shall endeavor to appoint a national transit coordinator to which all enquiries and proposals by other Members relating to the good functioning of transit operations can be addressed.			
<b>Section 1-Article 12: Customs Cooperation</b>	Category A		
<b>Section 1-Article 12.1. Measures Promoting Compliance and Cooperation</b>			
1.1 Members agree on the importance of ensuring that traders are aware of their compliance obligations, encouraging voluntary compliance to allow importers to self-correct without penalty in appropriate circumstances, and applying compliance measures to initiate stronger measures for non-compliant traders.		<b>Sec. 1707</b> Correction of Errors	
1.2 Members are encouraged to share information on best practices in managing customs compliance, including through the Committee. Members are encouraged to cooperate in technical guidance or assistance and support for capacity building for the purposes of administering compliance measures and enhancing their effectiveness.			
<b>Section 1-Article 12.2. Exchange of Information</b>			
2.1 Upon request and subject to the provisions of this Article, Members shall exchange the information set out in subparagraphs 6.1(b) and/or (c) for the purpose of verifying an import or export declaration in identified cases where there are reasonable grounds to doubt the truth or accuracy of the declaration.			

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2.2 Each Member shall notify the Committee of the details of its contact point for the exchange of this information.			
<b>Section 1-Article 12.3. Verification</b>			
A Member shall make a request for information only after it has conducted appropriate verification procedures of an import or export declaration and after it has inspected the available relevant documentation.			
<b>Section 1-Article 12.4. Request</b>			
4.1 The requesting Member shall provide the requested Member with a written request, through paper or electronic means in a mutually agreed official language of the WTO or other mutually agreed language, including:			
(a) the matter at issue including, where appropriate and available, the number identifying the export declaration corresponding to the import declaration in question;			
(b) the purpose for which the requesting Member is seeking the information or documents, along with the names and contact details of the persons to whom the request relates, if known;			
(c) where required by the requested Member, confirmation of the verification where appropriate;			
(d) the specific information or documents requested;			
(e) the identity of the originating office making the request;			

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(f) reference to provisions of the requesting Member's domestic law and legal system that govern the collection, protection, use, disclosure, retention, and disposal of confidential information and personal data.			
4.2 If the requesting Member is not in a position to comply with any of the subparagraphs of paragraph 4.1, it shall specify this in the request.			
<b>Section 1-Article 12.5. Protection and confidentiality</b>			
5.1 The requesting Member shall, subject to paragraph 5.2:			
(a) hold all information or documents provided by the requested Member strictly in confidence and grant at least the same level of such protection and confidentiality as that provided under the domestic law and legal system of the requested Member as described by it under subparagraphs 6.1(b) or (c);			
(b) provide information or documents only to the customs authorities dealing with the matter at issue and use the information or documents solely for the purpose stated in the request unless the requested Member agrees otherwise in writing;			
(c) not disclose the information or documents without the specific written permission of the requested Member;			
(d) not use any unverified information or documents from the requested Member as the deciding factor towards alleviating the doubt in any given circumstance;			



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(e) respect any case-specific conditions set out by the requested Member regarding retention and disposal of confidential information or documents and personal data; and			
(f) upon request, inform the requested Member of any decisions and actions taken on the matter as a result of the information or documents provided.			
5.2 A requesting Member may be unable under its domestic law and legal system to comply with any of the subparagraphs of paragraph 5.1. If so, the requesting Member shall specify this in the request.			
5.3 The requested Member shall treat any request and verification information received under paragraph 4 with at least the same level of protection and confidentiality accorded by the requested Member to its own similar information.			
<b>Section 1-Article 12.6. Provision of Information</b>			
6.1 Subject to the provisions of this Article, the requested Member shall promptly:			
(a) respond in writing, through paper or electronic means;			
(b) provide the specific information as set out in the import or export declaration, or the declaration, to the extent it is available, along with a description of the level of protection and confidentiality required of the requesting Member;			

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(c) if requested, provide the specific information as set out in the following documents, or the documents, submitted in support of the import or export declaration, to the extent it is available: commercial invoice, packing list, certificate of origin and bill of lading, in the form in which these were filed, whether paper or electronic, along with a description of the level of protection and confidentiality required of the requesting Member;			
(d) confirm that the documents provided are true copies;			
(e) provide the information or otherwise respond to the request, to the extent possible, within 90 days from the date of the request.			
6.2 The requested Member may require, under its domestic law and legal system, an assurance prior to the provision of information that the specific information will not be used as evidence in criminal investigations, judicial proceedings, or in non-customs proceedings without the specific written permission of the requested Member. If the requesting Member is not in a position to comply with this requirement, it should specify this to the requested Member.			
<b>Section 1-Article 12.7. Postponement or Refusal of a Request</b>			
7.1 A requested Member may postpone or refuse part or all of a request to provide information, and shall inform the requesting Member of the reasons for doing so, where:			

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(a) it would be contrary to the public interest as reflected in the domestic law and legal system of the requested Member;			
(b) its domestic law and legal system prevents the release of the information. In such a case it shall provide the requesting Member with a copy of the relevant, specific reference;			
(c) the provision of the information would impede law enforcement or otherwise interfere with an on-going administrative or judicial investigation, prosecution or proceeding;			
(d) the consent of the importer or exporter is required by its domestic law and legal system that govern the collection, protection, use, disclosure, retention, and disposal of confidential information or personal data and that consent is not given; or			
(e) the request for information is received after the expiration of the legal requirement of the requested Member for the retention of documents.			
7.2 In the circumstances of paragraphs 4.2, 5.2, or 6.2, execution of such a request shall be at the discretion of the requested Member.			
<b>Section 1-Article 12.8. Reciprocity</b>			
If the requesting Member is of the opinion that it would be unable to comply with a similar request if it was made by the requested Member, or if it has not yet implemented this Article, it shall state that fact in its request. Execution of such a request shall be at the discretion of the requested Member.			

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<b>Section 1-Article 12.9. Administrative Burden</b>			
9.1 The requesting Member shall take into account the associated resource and cost implications for the requested Member in responding to requests for information. The requesting Member shall consider the proportionality between its fiscal interest in pursuing its request and the efforts to be made by the requested Member in providing the information.			
9.2 If a requested Member receives an unmanageable number of requests for information or a request for information of unmanageable scope from one or more requesting Member(s) and is unable to meet such requests within a reasonable time, it may request one or more of the requesting Member(s) to prioritize with a view to agreeing on a practical limit within its resource constraints. In the absence of a mutually-agreed approach, the execution of such requests shall be at the discretion of the requested Member based on the results of its own prioritization.			
<b>Section 1-Article 12.10. Limitations</b>			
A requested Member shall not be required to:			
(a) modify the format of its import or export declarations or procedures;			
(b) call for documents other than those submitted with the import or export declaration as specified in subparagraph 6.1(c);			
(c) initiate enquiries to obtain the information;			

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(d) modify the period of retention of such information;			
(e) introduce paper documentation where electronic format has already been introduced;			
(f) translate the information;			
(g) verify the accuracy of the information; or			
(h) provide information that would prejudice the legitimate commercial interests of particular enterprises, public or private.			
<b>Section 1-Article 12.11. Unauthorized Use or Disclosure</b>			
11.1 In the event of any breach of the conditions of use or disclosure of information exchanged under this Article, the requesting Member that received the information shall promptly communicate the details of such unauthorized use or disclosure to the requested Member that provided the information and:			
(a) take necessary measures to remedy the breach;			
(b) take necessary measures to prevent any future breach; and			
(c) notify the requested Member of the measures taken under subparagraphs (a) and (b).			
11.2 The requested Member may suspend its obligations to the requesting Member under this Article until the measures set out in paragraph 11.1 have been taken.			

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
<b><i>Section 1-Article 12.12. Bilateral and Regional Agreements</i></b>			
12.1 Nothing in this Article shall prevent a Member from entering into or maintaining a bilateral, plurilateral, or regional agreement for sharing or exchange of customs information and data, including on a secure and rapid basis such as on an automatic basis or in advance of the arrival of the consignment.			<b>Unnumbered Memo</b> (May 2, 2007) Memorandum of Understanding on Customs Cooperation between the Australian Customs Service and the Philippine Bureau of Customs
12.2 Nothing in this Article shall be construed as altering or affecting a Member's rights or obligations under such bilateral, plurilateral, or regional agreements, or as governing the exchange of customs information and data under such other agreements.			
<b><u>Section II- Special and Differential Treatment Provisions for Developing Country Members and Least Developed Country Members</u></b>			
<b><i>Section II- Article 13 General Principles</i></b>		-	-
1. The provisions contained in Articles 1 to 12 of this Agreement shall be implemented by developing and least-developed country Members in accordance with this Section, which is based on the modalities agreed in Annex D of the July 2004 Framework Agreement (WT/L/579) and in paragraph 33 of and Annex E to the Hong Kong Ministerial Declaration (WT/MIN(05)/DEC).			

# WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
2. Assistance and support for capacity building <sup>16</sup> should be provided to help developing and least-developed country Members implement the provisions of this Agreement, in accordance with their nature and scope. The extent and the timing of implementation of the provisions of this Agreement shall be related to the implementation capacities of developing and least-developed country Members. Where a developing or least-developed country Member continues to lack the necessary capacity, implementation of the provision(s) concerned will not be required until implementation capacity has been acquired.			
3. Least-developed country Members will only be required to undertake commitments to the extent consistent with their individual development, financial and trade needs or their administrative and institutional capabilities.			
4. These principles shall be applied through the provisions set out in Section II.			
<b>Section II- Article 14. Categories of Provisions</b>			
1. There are three categories of provisions:			
(a) Category A contains provisions that a developing country Member or a least developed country Member designates for implementation upon entry into force of this Agreement, or in the case of a least-developed country Member within one year after entry into force, as provided in Article 15.			

## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
(b) Category B contains provisions that a developing country Member or a least developed country Member designates for implementation on a date after a transitional period of time following the entry into force of this Agreement, as provided in Article 16.			
(c) Category C contains provisions that a developing country Member or a least developed country Member designates for implementation on a date after a transitional period of time following the entry into force of this Agreement and requiring the acquisition of implementation capacity through the provision of assistance and support for capacity building, as provided for in Article 16.			
2. Each developing country and least-developed country Member shall self-designate, on an individual basis, the provisions it is including under each of the Categories A, B and C.			
<b>Section II- Article 15. Notification and Implementation of Category A</b>			
1. Upon entry into force of this Agreement, each developing country Member shall implement its Category A commitments. Those commitments designated under Category A will thereby be made an integral part of this Agreement.			
2. A least-developed country Member may notify the Committee of the provisions it has designated in Category A for up to one year after entry into force of this Agreement. Each least developed country Member's commitments designated under Category A will thereby be made an integral part of this Agreement.			



## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
<b>Section II- Article 16. Notification of Definitive Dates for Implementation of Category B and Category C</b>			
1. With respect to the provisions that a developing country Member has not designated in Category A, the Member may delay implementation in accordance with the process set out in this Article.			
<b>Developing Country Member Category B</b>			
(a) Upon entry into force of this Agreement, each developing country Member shall notify the Committee of the provisions that it has designated in Category B and their corresponding indicative dates for implementation.			
(b) No later than one year after entry into force of this Agreement, each developing country Member shall notify the Committee of its definitive dates for implementation of the provisions it has designated in Category B. If a developing country Member, before this deadline, believes it requires additional time to notify its definitive dates, the Member may request that the Committee extend the period sufficient to notify its dates.			
<b>Developing Country Member Category C</b>			

## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
(c) Upon entry into force of this Agreement, each developing country Member shall notify the Committee of the provisions that it has designated in Category C and their corresponding indicative dates for implementation. For transparency purposes, notifications submitted shall include information on the assistance and support for capacity building that the Member requires in order to implement.			
(d) Within one year after entry into force of this Agreement, developing country Members and relevant donor Members, taking into account any existing arrangements already in place, notifications pursuant to paragraph 1 of Article 22 and information submitted pursuant to subparagraph (c) above, shall provide information to the Committee on the arrangements maintained or entered into that are necessary to provide assistance and support for capacity building to enable implementation of Category C. The participating developing country Member shall promptly inform the Committee of such arrangements. The Committee shall also invite non-Member donors to provide information on existing or concluded arrangements.			
(e) Within 18 months from the date of the provision of the information stipulated in subparagraph (d), donor Members and respective developing country Members shall inform the Committee of the progress in the provision of assistance and support for capacity building. Each developing country Member shall, at the same time, notify its list of definitive dates for implementation.			

## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
2. With respect to those provisions that a least-developed country Member has not designated under Category A, least-developed country Members may delay implementation in accordance with the process set forth in this Article.			
<b>Least-Developed Country Member Category B</b>			
(a) No later than one year after entry into force of this Agreement, a least-developed country Member shall notify the Committee of its Category B provisions and may notify their corresponding indicative dates for implementation of these provisions, taking into account maximum flexibilities for least-developed country Members.			
(b) No later than two years after the notification date stipulated under subparagraph (a) above, each least-developed country Member shall notify the Committee to confirm designations of provisions and notify its dates for implementation. If a least-developed country Member, before this deadline, believes it requires additional time to notify its definitive dates, the Member may request that the Committee extend the period sufficiently to notify its dates.			
<b>Least-Developed Country Member Category C</b>			
(c) For transparency purposes and to facilitate arrangements with donors, one year after entry into force of this Agreement, each least-developed country Member shall notify the Committee of the provisions it has designated in Category C, taking into account maximum flexibilities for least-developed country Members.			

## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
(d) One year after the date stipulated in subparagraph (c) above, least-developed country Members shall notify information on assistance and support for capacity building that the Member requires in order to implement.			
(e) No later than two years after the notification under subparagraph (d) above, least developed country Members and relevant donor Members, taking into account information submitted pursuant to subparagraph (d) above, shall provide information to the Committee on the arrangements maintained or entered into that are necessary to provide assistance and support for capacity building to enable implementation of Category C. The participating least-developed country Member shall promptly inform the Committee of such arrangements. The least-developed country Member shall, at the same time, notify indicative dates for implementation of corresponding Category C commitments covered by the assistance and support arrangements. The Committee shall also invite non-Member donors to provide information on existing and concluded arrangements.			
(f) No later than 18 months from the date of the provision of the information stipulated in subparagraph (e), relevant donor Members and respective least-developed country Members shall inform the Committee of the progress in the provision of assistance and support for capacity building. Each least-developed country Member shall, at the same time, notify the Committee of its list of definitive dates for implementation.			

# WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
3. Developing country Members and least-developed country Members experiencing difficulties in submitting definitive dates for implementation within the deadlines set out in paragraphs 1 and 2 because of the lack of donor support or lack of progress in the provision of assistance and support for capacity building should notify the Committee as early as possible prior to the expiration of those deadlines. Members agree to cooperate to assist in addressing such difficulties, taking into account the particular circumstances and special problems facing the Member concerned. The Committee shall, as appropriate, take action to address the difficulties including, where necessary, by extending the deadlines for the Member concerned to notify its definitive dates.			
4. Three months before the deadline stipulated in subparagraphs 1(b) or (e), or in the case of a least-developed country Member, subparagraphs 2(b) or (f), the Secretariat shall remind a Member if that Member has not notified a definitive date for implementation of provisions that it has designated in Category B or C. If the Member does not invoke paragraph 3, or in the case of a developing country Member subparagraph 1(b), or in the case of a least-developed country Member subparagraph 2(b), to extend the deadline and still does not notify a definitive date for implementation, the Member shall implement the provisions within one year after the deadline stipulated in subparagraphs 1(b) or (e), or in the case of a least-developed country Member, subparagraphs 2(b) or (f), or extended by paragraph 3.			

WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
5. No later than 60 days after the dates for notification of definitive dates for implementation of Category B and Category C provisions in accordance with paragraphs 1, 2, or 3, the Committee shall take note of the annexes containing each Member's definitive dates for implementation of Category B and Category C provisions, including any dates set under paragraph 4, thereby making these annexes an integral part of this Agreement.			
<b>Section II- Article 17. Early Warming Mechanism: Extension of Implementation Dates for Provisions In Categories B and C</b>			
1. (a) A developing country Member or least-developed country Member that considers itself to be experiencing difficulty in implementing a provision that it has designated in Category B or Category C by the definitive date established under subparagraphs 1(b) or (e) of Article 16, or in the case of a least-developed country Member subparagraphs 2(b) or (f) of Article 16, should notify the Committee. Developing country Members shall notify the Committee no later than 120 days before the expiration of the implementation date. Least-developed country Members shall notify the Committee no later than 90 days before such date.			

# WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
(b) The notification to the Committee shall indicate the new date by which the developing country Member or least-developed country Member expects to be able to implement the provision concerned. The notification shall also indicate the reasons for the expected delay in implementation. Such reasons may include the need for assistance and support for capacity building not earlier anticipated or additional assistance and support to help build capacity.			
2. Where a developing country Member's request for additional time for implementation does not exceed 18 months or a least-developed country Member's request for additional time does not exceed 3 years, the requesting Member is entitled to such additional time without any further action by the Committee.			
3. Where a developing country or least-developed country Member considers that it requires a first extension longer than that provided for in paragraph 2 or a second or any subsequent extension, it shall submit to the Committee a request for an extension containing the information described in subparagraph 1(b) no later than 120 days in respect of a developing country Member and 90 days in respect of a least-developed country Member before the expiration of the original definitive implementation date or that date as subsequently extended.			

# WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
4. The Committee shall give sympathetic consideration to granting requests for extension taking into account the specific circumstances of the Member submitting the request. These circumstances may include difficulties and delays in obtaining assistance and support for capacity building.			
<b>Section II- Article 18. Implementation of Category B and Category C</b>			
1. In accordance with paragraph 2 of Article 13, if a developing country Member or a least developed country Member, having fulfilled the procedures set forth in paragraphs 1 or 2 of Article 16 and in Article 17, and where an extension requested has not been granted or where the developing country Member or least-developed country Member otherwise experiences unforeseen circumstances that prevent an extension being granted under Article 17, self-assesses that its capacity to implement a provision under Category C continues to be lacking, that Member shall notify the Committee of its inability to implement the relevant provision.			
2. The Committee shall establish an Expert Group immediately, and in any case no later than 60 days after the Committee receives the notification from the relevant developing country Member or least-developed country Member. The Expert Group will examine the issue and make a recommendation to the Committee within 120 days of its composition.			



# WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
3. The Expert Group shall be composed of five independent persons that are highly qualified in the fields of trade facilitation and assistance and support for capacity building. The composition of the Expert Group shall ensure balance between nationals from developing and developed country Members. Where a least-developed country Member is involved, the Expert Group shall include at least one national from a least-developed country Member. If the Committee cannot agree on the composition of the Expert Group within 20 days of its establishment, the Director-General, in consultation with the chair of the Committee, shall determine the composition of the Expert Group in accordance with the terms of this paragraph.			
4. The Expert Group shall consider the Member's self-assessment of lack of capacity and shall make a recommendation to the Committee. When considering the Expert Group's recommendation concerning a least-developed country Member, the Committee shall, as appropriate, take action that will facilitate the acquisition of sustainable implementation capacity.			

WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
5. The Member shall not be subject to proceedings under the Dispute Settlement Understanding on this issue from the time the developing country Member notifies the Committee of its inability to implement the relevant provision until the first meeting of the Committee after it receives the recommendation of the Expert Group. At that meeting, the Committee shall consider the recommendation of the Expert Group. For a least-developed country Member, the proceedings under the Dispute Settlement Understanding shall not apply to the respective provision from the date of notification to the Committee of its inability to implement the provision until the Committee makes a decision on the issue, or within 24 months after the date of the first Committee meeting set out above, whichever is earlier.			
6. Where a least-developed country Member loses its ability to implement a Category C commitment, it may inform the Committee and follow the procedures set out in this Article.			
<b>Section II- Article 19. Shifting Categories B and C</b>			
1. Developing country Members and least-developed country Members who have notified provisions under Categories B and C may shift provisions between such categories through the submission of a notification to the Committee. Where a Member proposes to shift a provision from Category B to Category C, the Member shall provide information on the assistance and support required to build capacity.			

WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
2. In the event that additional time is required to implement a provision shifted from Category B to Category C, the Member may:			
(a) use the provisions of Article 17, including the opportunity for an automatic extension; or			
(b) request an examination by the Committee of the Member's request for extra time to implement the provision and, if necessary, for assistance and support for capacity building, including the possibility of a review and recommendation by the Expert Group under Article 18; or			
(c) in the case of a least-developed country Member, any new implementation date of more than four years after the original date notified under Category B shall require approval by the Committee. In addition, a least-developed country Member shall continue to have recourse to Article 17. It is understood that assistance and support for capacity building is required for a least-developed country Member so shifting.			
<b>Section II- Article 20. Grace Period for the Application of the Understanding on Rules and Procedures Governing the Settlement of Disputes</b>			
1. For a period of two years after entry into force of this Agreement, the provisions of Articles XXII and XXIII of GATT 1994 as elaborated and applied by the Understanding on Rules and Procedures Governing the Settlement of Disputes shall not apply to the settlement of disputes against a developing country Member concerning any provision that the Member has designated in Category A.			

# WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
2. For a period of six years after entry into force of this Agreement, the provisions of Articles XXII and XXIII of GATT 1994 as elaborated and applied by the Understanding on Rules and Procedures Governing the Settlement of Disputes shall not apply to the settlement of disputes against a least-developed country Member concerning any provision that the Member has designated in Category A.			
3. For a period of eight years after implementation of a provision under Category B or C by a least-developed country Member, the provisions of Articles XXII and XXIII of GATT 1994 as elaborated and applied by the Understanding on Rules and Procedures Governing the Settlement of Disputes shall not apply to the settlement of disputes against that least-developed country Member concerning that provision.			
4. Notwithstanding the grace period for the application of the Understanding on Rules and Procedures Governing the Settlement of Disputes, before making a request for consultations pursuant to Articles XXII or XXIII of GATT 1994, and at all stages of dispute settlement procedures with regard to a measure of a least-developed country Member, a Member shall give particular consideration to the special situation of least-developed country Members. In this regard, Members shall exercise due restraint in raising matters under the Understanding on Rules and Procedures Governing the Settlement of Disputes involving least-developed country Members.			

# WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
5. Each Member shall, upon request, during the grace period allowed under this Article, provide adequate opportunity to other Members for discussion with respect to any issue relating to the implementation of this Agreement.			
<b>Section II- Article 21. Provision of Assistance and Support for Capacity Building</b>			
1. Donor Members agree to facilitate the provision of assistance and support for capacity building to developing country and least-developed country Members on mutually agreed terms either bilaterally or through the appropriate international organizations. The objective is to assist developing country and least-developed country Members to implement the provisions of Section I of this Agreement.			
2. Given the special needs of least-developed country Members, targeted assistance and support should be provided to the least-developed country Members so as to help them build sustainable capacity to implement their commitments. Through the relevant development cooperation mechanisms and consistent with the principles of technical assistance and support for capacity building as referred to in paragraph 3, development partners shall endeavor to provide assistance and support for capacity building in this area in a way that does not compromise existing development priorities.			
3. Members shall endeavor to apply the following principles for providing assistance and support for capacity building with regard to the implementation of this Agreement:			

# WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
(a) take account of the overall developmental framework of recipient countries and regions and, where relevant and appropriate, ongoing reform and technical assistance programs;			
(b) include, where relevant and appropriate, activities to address regional and sub regional challenges and promote regional and sub-regional integration;			
(c) ensure that ongoing trade facilitation reform activities of the private sector are factored into assistance activities;			
(d) promote coordination between and among Members and other relevant institutions, including regional economic communities, to ensure maximum effectiveness of and results from this assistance. To this end:			
(i) coordination, primarily in the country or region where the assistance is to be provided, between partner Members and donors and among bilateral and multilateral donors should aim to avoid overlap and duplication in assistance programs and inconsistencies in reform activities through close coordination of technical assistance and capacity building interventions;			
(ii) for least-developed country Members, the Enhanced Integrated Framework for trade-related assistance for the least-developed countries should be a part of this coordination process; and			

## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
(iii) Members should also promote internal coordination between their trade and development officials, both in capitals and in Geneva, in the implementation of this Agreement and technical assistance.			
(e) encourage use of existing in-country and regional coordination structures such as roundtables and consultative groups to coordinate and monitor implementation activities; and			
(f) encourage developing country Members to provide capacity building to other developing and least-developed country Members and consider supporting such activities, where possible.			
4. The Committee shall hold at least one dedicated session per year to:			
(a) discuss any problems regarding implementation of provisions or sub-parts of provisions of this Agreement;			
(b) review progress in the provision of assistance and support for capacity building to support the implementation of the Agreement, including any developing or least developed country Members not receiving adequate assistance and support for capacity building;			
(c) share experiences and information on ongoing assistance and support for capacity building and implementation programs, including challenges and successes;			
(d) review donor notifications as set forth in Article 22; and			

## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
(e) review the operation of paragraph 2.			
<b>Section II- Article 22. Information on Assistance and Support for Capacity Building to be Submitted to the Committee</b>			
1. To provide transparency to developing country Members and least-developed country Members on the provision of assistance and support for capacity building for implementation of Section I, each donor Member assisting developing country Members and least-developed country Members with the implementation of this Agreement shall submit to the Committee, at entry into force of this Agreement and annually thereafter, the following information on its assistance and support for capacity building that was disbursed in the preceding 12 months and, where available, that is committed in the next 12 months <sup>22</sup> :			
(a) a description of the assistance and support for capacity building;			
(b) the status and amount committed/disbursed;			
(c) procedures for disbursement of the assistance and support;			
(d) the beneficiary Member or, where necessary, the region; and			
(e) the implementing agency in the Member providing assistance and support.			



# WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
The information shall be provided in the format specified in Annex 1. In the case of Organisation for Economic Co-operation and Development (referred to in this Agreement as the “OECD”) Members, the information submitted can be based on relevant information from the OECD Creditor Reporting System. Developing country Members declaring themselves in a position to provide assistance and support for capacity building are encouraged to provide the information above.			
2. Donor Members assisting developing country Members and least-developed country Members shall submit to the Committee:			
(a) contact points of their agencies responsible for providing assistance and support for capacity building related to the implementation of Section I of this Agreement including, where practicable, information on such contact points within the country or region where the assistance and support is to be provided; and			
(b) information on the process and mechanisms for requesting assistance and support for capacity building.			
Developing country Members declaring themselves in a position to provide assistance and support are encouraged to provide the information above.			

## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
3. Developing country Members and least-developed country Members intending to avail themselves of trade facilitation-related assistance and support for capacity building shall submit to the Committee information on contact point(s) of the office(s) responsible for coordinating and prioritizing such assistance and support.			
4. Members may provide the information referred to in paragraphs 2 and 3 through internet references and shall update the information as necessary. The Secretariat shall make all such information publicly available.			
5. The Committee shall invite relevant international and regional organizations (such as the International Monetary Fund, the OECD, the United Nations Conference on Trade and Development, the WCO, United Nations Regional Commissions, the World Bank, or their subsidiary bodies, and regional development banks) and other agencies of cooperation to provide information referred to in paragraphs 1, 2, and 4.			
<b><u>Section III- Institutional Arrangement and Final Provisions</u></b>			
<b><i>Section III- Article 23 Institutional Arrangements</i></b>			
1 Committee on Trade Facilitation			
1.1 A Committee on Trade Facilitation is hereby established.			

## WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
1.2 The Committee shall be open for participation by all Members and shall elect its own Chairperson. The Committee shall meet as needed and envisaged by the relevant provisions of this Agreement, but no less than once a year, for the purpose of affording Members the opportunity to consult on any matters related to the operation of this Agreement or the furtherance of its objectives. The Committee shall carry out such responsibilities as assigned to it under this Agreement or by the Members. The Committee shall establish its own rules of procedure.			
1.3 The Committee may establish such subsidiary bodies as may be required. All such bodies shall report to the Committee.			
1.4 The Committee shall develop procedures for the sharing by Members of relevant information and best practices as appropriate.			
1.5 The Committee shall maintain close contact with other international organizations in the field of trade facilitation, such as the WCO, with the objective of securing the best available advice for the implementation and administration of this Agreement and in order to ensure that unnecessary duplication of effort is avoided. To this end, the committee may invite representatives of such organizations or their subsidiary bodies to:			
(a) attend meetings of the Committee; and (b) discuss specific matters related to the implementation of this Agreement.			
1.6 The Committee shall review the operation and implementation of this Agreement four years from its entry into force, and periodically thereafter.			

# WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
1.7 Members are encouraged to raise before the Committee questions relating to issues on the implementation and application of this Agreement.			
1.8 The Committee shall encourage and facilitate ad hoc discussions among Members on specific issues under this Agreement with a view to reaching a mutually satisfactory solution promptly.			
2 National Committee on Trade Facilitation			
Each Member shall establish and/or maintain a national committee on trade facilitation or designate an existing mechanism to facilitate both domestic coordination and implementation of the provisions of this Agreement.			
<b>Section III- Article 24 Final Provisions</b>			
1. For the purpose of this Agreement, the term "Member" is deemed to include the competent authority of that Member.			
2. All provisions of this Agreement are binding on all Members.			
3. Members shall implement this Agreement from the date of its entry into force. Developing country Members and least-developed country Members that choose to use the provisions of Section II shall implement this Agreement in accordance with Section II.			
4. A Member which accepts this Agreement after its entry into force shall implement its Category B and C commitments counting the relevant periods from the date this Agreement enters into force.			

# WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
5. Members of a customs union or a regional economic arrangement may adopt regional approaches to assist in the implementation of their obligations under this Agreement including through the establishment and use of regional bodies.			
6. Notwithstanding the general interpretative note to Annex 1A to the Marrakesh Agreement Establishing the World Trade Organization, nothing in this Agreement shall be construed as diminishing the obligations of Members under the GATT 1994. In addition, nothing in this Agreement shall be construed as diminishing the rights and obligations of Members under the Agreement on Technical Barriers to Trade and the Agreement on the Application of Sanitary and Phytosanitary Measures.			
7. All exceptions and exemptions <sup>23</sup> under the GATT 1994 shall apply to the provisions of this Agreement. Waivers applicable to the GATT 1994 or any part thereof, granted according to Article IX:3 and Article IX:4 of the Marrakesh Agreement Establishing the World Trade Organization and any amendments thereto as of the date of entry into force of this Agreement, shall apply to the provisions of this Agreement.			
8. The provisions of Articles XXII and XXIII of GATT 1994 as elaborated and applied by the Dispute Settlement Understanding shall apply to consultations and the settlement of disputes under this Agreement, except as otherwise specifically provided for in this Agreement.			

# WTO-ATF COMPLIANCE ANALYSIS SUMMARY

Provisions of WTO Agreement on Trade Facilitation	Category / Treatment	TCCP & Other Philippine Laws	BOC - IRRs
9. Reservations may not be entered in respect of any of the provisions of this Agreement without the consent of the other Members.			
10. The Category A commitments of developing country Members and least-developed country Members annexed to this Agreement in accordance with paragraphs 1 and 2 of Article 15 shall constitute an integral part of this Agreement.			
11. The Category B and C commitments of developing country Members and least-developed country Members taken note of by the Committee and annexed to this Agreement pursuant to paragraph 5 of Article 16 shall constitute an integral part of this Agreement.			

## ANNEX C: SUMMARY OF ENABLING TCCP PROVISIONS, OTHER LAWS AND CUSTOMS ORDERS (BY SUB-ARTICLES)

Numbers of Laws, Rules and Regulations Relevant to Trade Facilitation Measures Implementation

Provisions of WTO Agreement on Trade Facilitation	TCCP & Other Philippine Laws (RA, EO, AO, etc.)	BOC - IRRs (CAO, CMO, CMC, etc.)	Remarks
<b>Section I- Provisions for expediting the movement, release and clearance of goods, including goods in transit</b>			
<b>Article 1: Publication and Availability of Information</b>			
<i>Article 1.1 Publication</i>	TCCP-66 EO-35 AO-4 other Relevant Laws-37	CAO-28 CMO-63 CMC-30 Unnumbered Memo- 15	Commitments Notified by PH to WTO
<i>Article 1.2. Information Available Through Internet</i>		CMC-4	Commitments Notified by PH to WTO
<i>Article 1.3. Enquiry Points</i>	Other Relevant Laws- 1	Unnumbered Memo- 1	Commitments Notified by PH to WTO
<b>Total (Article 1)</b>	<b>TCCP = 66 Provisions Other Laws = 76</b>	<b>Customs Issuances = 136</b>	
<b>Article 2: Opportunity to Comment, Information Before Entry Into Force and Consultation</b>			
<i>Article 2.1. Opportunity to Comment and Information Before Entry Into Force</i>	EO-1; RA- 1	CSO-2	Commitments Notified by PH to WTO
<i>Article 2.2. Consultations</i>		CSO-2	
<b>Total (Article 2)</b>	<b>Other = 2</b>	<b>Customs Issuances = 2</b>	
<b>Article 3: Advance Rulings</b>			
<i>Article 3</i>	TCCP-1	CMO-1	Commitments Notified by PH to WTO
<b>Total (Article 3)</b>	<b>TCCP Provisions = 1</b>	<b>Customs Issuances = 1</b>	
<b>Article 4: Appeal or Review Procedures</b>			
<i>Article 4.1. Right to Appeal or Review</i>	TCCP- RA- 1      5	Unnumbered Memo- 2	Commitments Notified by PH to WTO
<b>Total (Article 4)</b>	<b>TCCP Provisions = 5 Other Laws = 1</b>	<b>Customs Issuances = 2</b>	

Provisions of WTO Agreement on Trade Facilitation	TCCP & Other Philippine Laws (RA, EO, AO, etc.)	BOC - IRRs (CAO, CMO, CMC, etc.)	Remarks
<b>Article 5: Other Measures To Enhance Impartiality, Non-Discrimination and Transparency</b>			
Article 5.1. Notifications for enhanced controls or inspection		CMC-2	
Article 5.2. Detention	TCCP- 3	CAO- 1 CMO-2	Commitments Notified by PH to WTO
Article 5.3. Test Procedures		CMO-2	Commitments Notified by PH to WTO
<b>Total (Article 5)</b>	<b>TCCP Provisions = 3</b>	<b>Customs Issuances = 7</b>	
<b>Article 6: Disciplines on Fees And Charges Imposed on or in Connection With Importation and Exportation</b>			
Article 6.1. General Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation	TCCP-1 EO-4 AO-2 Others- 11	CAO-17 CMO-5	Commitments Notified by PH to WTO
Article 6.2. Specific disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation	TCCP- 38 Others-1	CAO-17 CMO-5	Commitments Notified by PH to WTO
Article 6.3. Penalty Disciplines		CAO-6 CMO-2	Commitments Notified by PH to WTO
<b>Total (Article 6)</b>	<b>TCCP Provisions = 39 Other Laws = 18</b>	<b>Customs Issuances = 52</b>	
<b>Article 7: Release and Clearance of Goods</b>			
Article 7.1. Pre-arrival Processing	None	None	Commitments Notified by PH to WTO
Article 7.2. Electronic Payment		CAO-1 CMO-3 Unnumbered Memo- 3	
Article 7.3. Separation of Release from Final Determination of Customs Duties, Taxes, Fees and Charges		CMO- 2	Commitments Notified by PH to WTO
Article 7.4. Risk Management	EO- 1	CAO-1 CMO-3 Unnumbered Memo- 3	Commitments Notified by PH to WTO
Article 7.5. Post-Clearance Audit	TCCP-4 EO-2 RA- 1	CAO-3 CMO-2 CMC- 3	
Article 7.6. Establishment and Publication of Average Release Times		CMO-1 CMC-1 Unnumbered Memo- 1	Commitments Notified by PH to WTO



Provisions of WTO Agreement on Trade Facilitation	TCCP & Other Philippine Laws (RA, EO, AO, etc.)	BOC - IRRs (CAO, CMO, CMC, etc.)	Remarks
<i>Article 7.7. Trade Facilitation Measures for Authorized Operators</i>		CAO-1 CMO- 2	Commitments Notified by PH to WTO
<i>Article 7.8. Expedited Shipments</i>		CAO- 1 CMO- 3 CMC-1	Commitments Notified by PH to WTO
<i>Article 7.9. Perishable Goods</i>	TCCP- 1	CMO- 2	Commitments Notified by PH to WTO
<b>Total (Article 7)</b>	<b>TCCP Provisions = 5 Other Laws = 4</b>	<b>Customs Issuances = 36</b>	
<b>Article 8: Border Agency Cooperation</b>			
<i>Article 8</i>		CMO- 3	
<b>Total (Article 8)</b>	<b>TCCP Provisions = 0 Other Laws = 0</b>	<b>Customs Issuances = 3</b>	
<b>Article 9: Movement of Goods Under Customs Control Intended for Import</b>			
<i>Article 9</i>	TCCP-3	CAO-1; CMO- 3	Commitments Notified by PH to WTO
<b>Total (Article 9)</b>	<b>TCCP Provisions = 3 Other Laws = 0</b>	<b>Customs Issuances = 4</b>	
<b>Article 10: Formalities Connected With Importation and Exportation and Transit</b>			
<i>Article 10.1. Formalities and Documentation Requirements</i>		Various CMOs on the preparation and submission of import declaration = 5	
<i>Article 10.2. Acceptance of Copies</i>		CMO-1 Unnumbered Memo-1	Commitments Notified by PH to WTO
<i>Article 10.3. Use of International Standards</i>		CMO-1 Unnumbered Memo- 1	Commitments Notified by PH to WTO
<i>Article 10.4. Single Window</i>	EO- 1	CMO- 1	
<i>Article 10.5. Pre-shipment Inspection</i>	AO- 1	CMO- 2 CAO -3	Commitments Notified by PH to WTO
<i>Article 10.6. Use of Customs Brokers</i>	TCCP-2 RA- 2	CMO-1 CMC -1	Commitments Notified by PH to WTO

Provisions of WTO Agreement on Trade Facilitation	TCCP & Other Philippine Laws (RA, EO, AO, etc.)	BOC - IRRs (CAO, CMO, CMC, etc.)	Remarks
<i>Article 10.7. Common Border Procedures and Uniform Documentation Requirements</i>	RA-1 Other Law -1	CMO-1	Commitments Notified by PH to WTO
<i>Article 10.8. Rejected Goods</i>	RA - 2 PD - 1	CMO-2	
<i>Article 10.9. Temporary Admission of Goods/Inward and Outward Processing</i>	TCCP- 15	CAO-5	Commitments Notified by PH to WTO
<b>Total (Article 10)</b>	<b>TCCP Provisions = 3 Other Laws = 0</b>	<b>Customs Issuances = 25</b>	
<b>Article 11: Freedom of Transit</b>			
<b>Article 11</b>	None	None	Commitments Notified by PH to WTO
<b>Total (Article 11)</b>	<b>TCCP Provisions = 0 Other Laws = 0</b>	<b>Customs Issuances = 0</b>	
<b>Article 12: Customs Cooperation</b>			
			Commitments Notified by PH to WTO
<i>Article 12.1. Measures Promoting Compliance and Cooperation</i>	TCCP-1		
<i>Article 12.2. Exchange of Information</i>			
<i>Article 12.3. Verification</i>			
<i>Article 12.4. Request</i>			
<i>Article 12.5. Protection and confidentiality</i>			
<i>Article 12.6. Provision of Information</i>			
<i>Article 12.7. Postponement or Refusal of a Request</i>			
<i>Article 12.8. Reciprocity</i>			
<i>Article 12.9. Administrative Burden</i>			
<i>Article 12.10. Limitations</i>			
<i>Article 12.11. Unauthorized Use or Disclosure</i>			
<i>Article 12.12. Bilateral and Regional Agreements</i>		Unnumbered Memo- 1	
<b>Total (Article 12)</b>	<b>TCCP Provisions = 1 Other Laws = 0</b>	<b>Customs Issuances = 1</b>	

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